

# LETTERS

ADDRESSED

To the Right Honourable WILLIAM PITT,

*Chancellor of the Exchequer of Great Britain;*

POINTING OUT THE INEQUALITY, OPPRESSION, AND IMPOLICY  
OF THE

## TAXES ON COAL:

AND

A SUBSTITUTE FOR THESE TAXES ON ALL COALS CONSUMED IN  
*ENGLAND AND SCOTLAND.*

ALSO,

A SUBSTITUTE FOR THE GRANT OF ONE SHILLING PER CHALDER  
TO THE  
DUKE OF RICHMOND, BY KING CHARLES II.

---

“ O England! England!  
“ Thou little body with a mighty heart!  
“ What might’st thou do,  
“ Were all thy children kind and natural!”

SHAKESPEARE.

---

LONDON:

Printed for J. JOHNSON, St. Paul's Church-Yard; and J. ELDER, N<sup>o</sup>. 9,  
North Bridge-Street, Edinburgh.

M,DCC,XCIII.

ERRATA

Page 7th, line 15th, read *branches*.

11th, — 29th, read these taxes.

22d, — 1st and 2d, read three pounds thirteen shillings and three halfpence.





# LETTERS

ADDRESSED

TO THE

RIGHT HONOURABLE

WILLIAM PITT, &c.

LETTER I.

SIR,

**T**O offer unnecessary apology for the liberty I have taken in addressing you on a subject which involves in its discussion, the highest commercial interests of this country, might justly be deemed unmanly affectation. The voice of adulation is an unworthy offering; and how often are the understandings of great men insulted by the flippant and un-

A

meaning.

L

meaning language of excessive ceremony! The privilege of communicating our sentiments with becoming moderation, individually or collectively, is one of the peculiar blessings secured to us, by our mild, and excellent Constitution. A blessing, which the true friends of liberty will estimate too highly to abuse; and which none but uninformed and unprincipled minds will enjoy licentiously. Violence and petulance of address to our equals, and even to our inferiors, are, in polished society, strong indications of mental dereliction; and when directed towards our superiors, whether supreme civil officers, eminent public characters, or distinguished private individuals, form marked and decided proofs of malicious and turbulent dispositions. Among savage tribes, indeed, where every man depends on the vigour of the arm for self-preservation and redress of wrongs; where the utmost ferocity of manners, and the most unbounded vehemence of passion, are leading characteristics, and where the community are individually and constantly exposed to the most imminent danger, violence of address is natural—it is, in some measure, indispensable. But in civilized society, where life, liberty and property, are protected by good laws, and equitable administration of justice, substantiated by the endearments of social intercourse, seditious attacks on public or private characters, and the established laws and constitution of a free country, are not only violations of every principle of decorum and good manners, but impede very much the progress of real reformation, and are inimical in the extreme, to national industry and happiness.

The

The assimilating and amiable principles of social intercourse are, even in savage tribes, unfolded and displayed.

“ Savages could never assemble together, or live in community, without some common principles of harmony and agreement. And each individual feeling the influence of these principles, and yielding to their authority, a social compact was thus established without deliberation or formal design, by laws which result from the original constitution of human nature. The veneration of age; respect for superior talents and virtues; a common interest; the defence against, or invasion of, common enemies, substantiate these laws. They were voluntarily acquiesced in, by all; they became confirmed by time; improved by experience; and enlarged by the progressive advancement of society.” \*

The Farmer, Manufacturer, Merchant, Mechanic and Labourer, are, it is true, the great instruments of the wealth of a country; but it is equally self-evident, that it is the establishment of a regular administration of justice alone, which effectually promotes the growth of every useful art in life. It secures the persons and properties of individuals, preserves good order in society, and opens a wide field to industry and ingenuity, founded on one of the most powerful principles of action, which influences the human mind—*a love of independence*. Hence the importance of civil government; and hence the indispensable necessity of proper subordination in society.

These

\* See an Essay on Taxation, by Dr. Percival of Manchester.



These observations, Sir, I am willing to allow, are in a great degree extraneous; yet it is so very much the fashion of the times, to profess seditious principles; or to promulgate the absurd doctrine of passive obedience; to sink the characters of civil officers indiscriminately to the lowest point of human degradation; or to raise them to an imaginary elevation on the scale of excellence; that I think it incumbent upon me, as a friend to my country, to offer them, not by any means, with an intention of conveying extraordinary information; but what is of much greater consequence, with a sincere desire to point out the inexpediency, the impropriety, and the dangerous tendency of every species of violence of address; and consequently, to correct the false sentiments, and regulate the misguided and inflamed minds of the lower classes of people in this country.

The very unreasonable sentiments of Political Reform, which are daily gaining ground among the most worthless part of the lower class of people in England and in Scotland, deserve the indignation of every honest man. A perversion extremely singular and absurd, of the meaning of the term *Equality*, seems to have contributed a good deal to the promulgation, and establishment, of this truly *original* and *novel* system; the executive part of which would, in all probability, consist in riot, assassination, and plunder. It is not by any means a singular circumstance that, the common people even of an enlightened nation, are incapable of appropriating to abstract words their proper signification; but it is surely a very extraordinary occurrence indeed,

indeed, to find the hearts of a people who have long enjoyed the blessings of religion and liberty, *so very rotten*, as to yield with precipitant triumph to the invasion of principles and practices diametrically opposite to every thing amiable and good.

*Equality of PROPERTY*, it appears, is the *wonderful spell* which unites together *these* friends of the people. An extraordinary instance of delusion and depravity, which must distress equally, the mind of the moralist and politician.

To the honour of this country, there are to be found in it, steady friends to *rational* and *moderate reform*; a proper representation of the people, and the removal of abuses which are likely to undermine the very foundation of our excellent Constitution, are the professed objects of these Reformers. They wish to *amend*, but not to *destroy*, the grand and beautiful superstructure of British wealth, strength, and happiness.

You, Sir, and your able cotemporary Mr. Fox, have long ago put us in possession of your sentiments of Reform. Mr. Grey, the member for the county of Northumberland, has invariably given the most marked and unequivocal testimony in all his public addresses, of his attachment to the Constitution, and his abhorrence at every attempt to overturn it.

“For the writings of Mr. Paine,” (says he in his speech at Durham, on the motion for addressing his Majesty on the proclamation

B.

clamation during the last session of Parliament,) “ and all others  
 “ calculated to disturb the established Constitution of the coun-  
 “ try, I have always had the greatest abhorrence. I declare  
 “ myself at open war with all the enemies of the present Con-  
 “ stitution, and should the day ever arrive, (which I pray Heaven  
 “ to avert!)—should the day ever arrive, when the friends of the  
 “ country should be called upon, to take arms in its defence, it  
 “ would then be shown, who were the friends and supporters  
 “ of the country and the Constitution, and I should then think  
 “ it the most honourable post, to stand foremost in the front of  
 “ the battle.” \*

But the most accurate, animated, and pleasing view I have yet  
 seen of these moderate principles of Reform, was given in the  
 classic eloquence of Mr. Lambton at Durham, on the same  
 occasion. Mr. Lambton rose and said—

“ That from the solemn appeal of the High Sheriff to the  
 Freeholders, and his earnest expectation, that this County Pala-  
 tine would not hesitate to follow the example of other counties,  
 as well as from the strong prophecy of unanimity, which fell  
 from the Right Rev. Prelate, he found it necessary to be ex-  
 tremely guarded in every expression and sentiment he should  
 utter, particularly as his hope was to baffle the expectations of  
 the one, and to interrupt the unanimity that is called for by  
 the other. In doing this, he felt a small degree of uneasiness in  
 being

\* See Newcastle Chronicle.



being under the necessity of avowing a difference of opinion from many whom he much loved, and very highly respected. But he trusted, Gentlemen would recollect, that he had already been called upon in another place, for his sentiments on this very subject, which he had most decidedly and openly professed to be unequivocally inimical to the proclamation and the address: and that he felt it perfectly consistent with the feelings of an honest mind, never to abandon an opinion so given, from the temporary clamours of the day. What he had said in the House of Commons, he should repeat then, that he was not a Republican, but a sincere friend to the Constitution of this Country, as established at the Revolution, and he trusted, that he came under his Lordship's description of a true friend to the country. That he was attached to a triple form of Government, of King, Lords and Commons, each of which branch, had functions independent of the other; yet for the full purpose of Legislation, became happily blended in necessary concert and coalition. If, however, (said Mr. Lambton), I ever had a partiality for one branch more than another, I confess it to have been the popular, and democratic branch; and why? Because I know, *that* to be the branch, which is the peculiar and immediate guardian of the rights, privileges, and interests of the many—of the people; and because I cannot help thinking, that the other two branches being, from the nature of the Constitution, *stable* and permanent, and not only at all times in a situation to defend their own peculiar powers and rights, but too ready, and have been sometimes found too much inclined to  
invade

invade the rights and privileges of the other; which being of a fluctuating and only temporary construction, is but too open to such attacks. Mr. Lambton avowed his opinion, that there existed in this country many gross abuses, and most infamously corrupt practices, such as no honest man could deny, or to speak in the more energetic language of Mr. Pitt—"Such as all men had become ashamed of denying;"—abuses, which were imperceptibly gaining ground almost every day, and most feverishly called for a remedy, abuses, which if not very soon removed, would undermine the foundation of our beautiful Constitution, and level with the ground, that admirable superstructure of British happiness. Believe me, (said Mr. L——), it is the preservation of that Constitution in all its purity, with all the pregnant virtues of its theories, which engages my warmest support, and my most cordial concurrence. A Constitution which the inherent nature of practice, and the influence of time and change, has very much disfigured and enfeebled.

"Can any man here suppose me so bereft of my senses, and so blind to my situation, as to think I would risk the stake I possess, (were that the only pledge they would allow me to possess), in exciting convulsions in my country, without the most distant prospect of any other success than complete and inevitable ruin to myself and family?" \*

A due

\* The object I have in view in making these quotations, is to prove, that the respectable part of the inhabitants of this country entertained opposite opinions *only respecting the time of Reformation*, and not by any means on the excellence of the British Constitution. This is a fact, which I am sorry to find, has never been properly recognized, as forming an argument which must at once produce shame and confusion in the blundering consciences of the Reformers among the lower classes of people in this country.



A due attention to the following quotation from a very able political writer, may enable the impartial and judicious observer to form a proper view of the expediency or in expediency of an immediate reform in this country. " Thus by real experiments, not by abstracted metaphysical theories, human nature is unfolded ; the general laws of our Constitution are laid open ; and history is rendered subservient to moral philosophy and jurisprudence. The manners and customs of a people may be regarded as the most authentic record of their opinions, concerning what is right or wrong, what is praiseworthy or blameable, what is expedient or hurtful. In perusing such records, however, the utmost caution is necessary ; and we must carefully attend to the circumstances in which they were formed, in order to ascertain the evidence which they afford, or to discern the conclusions which may be drawn from them. As the regulations of every country may have their peculiar advantages, so they are commonly tinged with all the prejudices and erroneous judgments of the inhabitants. It is therefore by comparison only of the ideas, and the practice of different nations, that we can arrive at the knowledge of those rules of conduct, which, independent of all positive institutions, are consistent with propriety, and agreeable to the sense of justice.

" When these inquiries are properly conducted, they have likewise a tendency to restrain that wanton spirit of innovation which men are too apt to indulge in their political reasonings. To know the laws already established, to discern the causes from  
 G which



which they have arisen, and the means by which they were introduced, this preliminary step is essentially requisite, in order to determine upon what occasions they ought to be altered or abolished. The institutions of a country, howsoever imperfect and defective they may seem, are commonly suited to the state of the people by whom they have been embraced; and therefore in most cases, they are only susceptible of those gentle improvements, which proceed from a gradual reformation of the manners, and are accompanied with a correspondent change in the condition of society. In every system of law or government, the different parts have an intimate connection with each other. As it is dangerous to tamper with the machine, unless we are previously acquainted with the several wheels and springs of which it is composed, so there is reason to fear that the *violent alteration* of any single part may destroy the regularity of its movements, and produce the utmost disorder and confusion." \*

Professing sentiments of moderation, I shall be extremely sorry to find I have not shewn on this and every other occasion, becoming respect to your superior abilities, and the very distinguished station you hold in government. I am well aware, I confess, that in addressing you, Sir, or any other person who might have been Chancellor of the Exchequer of Great Britain, on the inequality, the oppression, and the impolicy of the Duties imposed on Coal, I shall be led into a warmth of sentiment, and openness of speech, which, by minds incapable of just discrimination,

\* See observations concerning the distinction of ranks in society, by John Miller, Esq; Professor of Law in the University of Glasgow; second edition, preface, page 3d.

crimination may be deemed highly inconsistent and censurable. The line, however, between impertinence and candour, manly freedom, and a spirit of licentiousness, may easily be drawn; and it is the approbation of those only capable of making such distinctions, that I am anxious to deserve. Should it so happen, Sir, that I lose your attention, or, offend your feelings by marked and unequivocal expressions, I must beg of you to do me the justice to recollect the strong sentiments every man must feel, who has maturely considered the subject of these letters \*, a subject which has long attracted the attention of many of our Statesmen, and reached the heart of every man who has reflected on it, susceptible of the feelings of humanity. The tax on coal, Sir, affords a striking instance of impolicy, directed unwittingly by the imposers of it, against the unremitting industry of the honest farmer, the invaluable efforts of the ingenious manufacturer, the persevering spirit of the adventurous miner, and the useful services of the loyal seaman, and to render more acute and extensive, the operation of this cruel impost, it is inimical to population, and productive of emigration. It harrasses the toilworn peasant in his solitary cottage; the unsheltered inhabitants of many of our cold, bleak, and almost desolated Islands,

\* It is but just to remark, that the state of finances in some of the former, and likewise during a principal part of the present administration, has been such as rendered a removal of the coal duties impracticable. The very extraordinary national prosperity of Great Britain, is such at present (in Nov. 1792), as presents the pleasing prospect of a considerable reduction of taxes. The author of these letters, in order to have the coal-duties placed amongst the second class of duties, which the wisdom of Parliament may think proper to remove, has attempted to point out the bad consequences arising from this tax, without having any intention of involving in the discussion, the conduct of any administration, but that which first imposed the taxes on coal.

and



and even exacts a share of the gift of national or private charity from the most miserable and unpitied part of the poor of this country; those of the city of London. Surely, Sir, the cause of such an aggregate of evils ought speedily to be removed, or to adopt the language of the humane and celebrated Lord Kaimes: "For the honour of Britain, the duty on coal ought to be expunged from our statute book, never again to shew its face."

Previous to entering more immediately into a discussion of this subject, give me leave, Sir, to direct your attention to the very important and *peculiar* advantages which arise from coal to this country, as an instrument in agriculture and manufactures, and as an article of commerce.

The fossil coal is found in France, Liege, in the Netherlands, Sweden, Germany, Prussia and Poland. There are coal mines also on the other side of the Atlantic in Newfoundland, Cape Breton, Canada, and in some of the New England provinces. China too abounds with coal, and the inhabitants of Tartary, and those in the Island of Madagascar, are said to be in possession of it. Yet it is a very remarkable fact, that the coal found in Great Britain, is not only more plentiful, but also of superior quality to that of every other country. The consequence is, that there are upwards of an hundred and twenty thousand chaldrons of coals exported annually from this country to France, Flanders, Denmark, Sweden, Portugal, Holland, Russia, Norway, Hamburg, and Poland. But, Sir, it is not the demand  
for



for it abroad, I wish to class amongst the greatest advantages derived from this article. To form a fair estimate of the utility of, and the blessings arising from Coal, it is necessary to turn our attention to the produce of our land, to our very extensive commerce, and to the wealth of Great Britain.

“ The production of coal mines in Great Britain, is the source  
“ from which the nation derives its superiority in point of the  
“ most valuable manufactories.

“ That all those numerous operations dependent upon fire,  
“ whether in engines of various constructions, whether in the  
“ great process of brewery or distillery, and all that relates to  
“ the extensive manufacture, from grain, or sugar, molasses, and  
“ sweets, are the effects of fire operation.

“ That all the manufactures of metals of every kind, from the  
“ most pure to the basest, are carried on by coal fires ; and that  
“ all the great manufacturing towns, wherever situated (London  
“ excepted) are established in the vicinity of coal mines.

“ I need only enumerate Newcastle, Leeds, Manchester, Bir-  
“ mingham, and Sheffield, to illustrate these truths—Carron and  
“ Colebrookedale, so famed for their iron works, and many other  
“ important places in England, Scotland, and Wales, entirely  
“ owe their great establishments, their population, their wealth,  
“ and importance, to their lying adjacent to coal mines.

D

“ The

“ The increased value of land every where that coal is found,  
 “ is wonderful; which land, before the discovery, was deemed  
 “ barren, as the country lay waste and unpeopled.

“ That the numerous canals and conveyance from distant  
 “ parts of the kingdom, and to local stations, owe their exist-  
 “ ence to the wealth acquired by the use of coal.

“ That from the anchor to the needle, and from the heaviest  
 “ piece of ordnance, to the pistol of the smallest calibre, depends  
 “ upon the operation of coal fires; likewise all the other manu-  
 “ factures in their different branches are dependent upon, and  
 “ owe their importance to the facility with which they procure  
 “ the article of coal. In fine, it is the foundation of all the va-  
 “ luable manufactures in Great Britain, and indisputably the  
 “ source of all her wealth, greatness and safety.” \*

The latter part of the above quotation, I am willing to allow,  
 must be received with restriction. It was our glorious Revolu-  
 tion most undoubtedly, Sir, which laid the grand foundation of  
 our wealth, greatness and safety. It braced the nerves of in-  
 dustry and genius, inspired our forefathers with the most man-  
 ly ambition, and gave to Britons a decided superiority over the  
 subjects of every nation upon earth. The *great plenty of our coal,*  
*however, and its acknowledged excellence,* rendered valuable by the  
 insular situation of this country, an excellent commercial sys-  
 tem;

\* See a treatise on the coal trade by Mr. Charles Beaumont.

tem; and an equitable administration of justice, enabled the British manufacturer and merchant, to obtain for their articles at market, a decided preference over all Europe. It was in this manner, Sir, the industry, ingenuity, and perseverance of our countrymen were called forth, invigorated and secured, and Great Britain became, and now remains, unrivalled in manufactures, commerce, and national wealth.

But, Sir, the most *extraordinary* advantages enjoyed from coal, are those which arise from it in the form of an extensive and valuable trade. It is a singular fact, that in no part of the world does this useful article constitute a formidable trade excepting in Great Britain, and it is perhaps equally remarkable to find that the coal trade, when taken in all its branches and tendencies, is inferior to no trade whatever on the scale of national importance.

To corroborate these assertions, permit me to lay before you the following general statement of the number of persons employed in the different branches of the coal trade, as existing, and immediately depending upon the mines upon the rivers Tyne and Wear. It will be perhaps proper to recollect, that the coal trade divides itself into three leading branches—Coal-mining, the carrying trade, and the business of unloading, buying, selling, and delivering the article of coal in the different seaports, coastwise, and particularly in the city of London.

To enter into a detail on the first of these branches would be tedious; it is, I hope, sufficient for my purpose to remark, that  
the



the sums expended in boring, sinking, purchasing materials, such as wood, iron, ropes, bricks, and other necessary articles in coal-mining, independent of the money paid for the exclusive privileges of working collieries, and way leave rent, amount in winning some collieries, to upwards of thirty thousand pounds.\*

*The following Statement of the Number of Persons Employed and Dependent on the Coal Trade, on the Rivers Tyne and Wear, in the year 1792, may be depended upon :*

The coal trade upon the Tyne, employs <i>under</i> and <i>above</i> ground, to work the coals, convey them to the river, and to put them into the keels, as <i>per</i> accompt, Men and boys,	-	-	6,704
Fitters, their clerks and runners,	-	-	103
Keelmen and boys, coal boatmen, &c.	-	-	1,547
Trimmers, ballast heavers, &c.	-	-	1,006
Pilots and foymen,	-	-	500
			<hr/> 9,854

It will require 150,000 tons of shipping to carry 500,000 chaldrons of coals to market, which will employ men and boys, including supernumerary seamen,

	8,000
Carry over	<hr/> 17,854

\* The word winning, according to the above acceptance, is a local, or rather a technical term, used to signify every previous preparation and expence necessary to begin and carry on the workings of a colliery.

*Men & Boys.*

Brought over	17,854
Carpenters, ropers, smiths, &c. necessary to uphold and keep in repair the keels,	100
Carpenters, ropers, smiths, sailmakers, mast and block-makers, boat-builders, &c. necessary to uphold and repair the shipping,	846
Purveyors necessary to supply the keels and ships with provisions and stores, and their families with provisions and clothing,	1,100
Coal factors, merchants, clerks, lightermen, bargemen, meters, coal-heavers, cartmen, and porters,	2,000
	<hr/>
	21,900

Many of these persons have families depending upon the coal trade for their support; suppose them to be one-fourth of this number, which is 5,525, and that each family consists of three persons more than are actually employed, they will amount to

16,575

Total on the River Tyne, 38,475

*A Statement of the Number of Persons Employed in the Coal Trade upon the River Wear:*

*Men & Boys.*

In the several collieries under ground,	3,000
Above ground—Bankmen fifty, and carriers fifty,	100
Heap shovelers and wailers,	200
	<hr/>
Carry over	3,300



	<i>Men &amp; Boys.</i>
Brought over	3,300
Above ground—Blacksmiths sixty, engine and gin wrights,	
sixty, - - - - -	120
Waggon smiths forty, waggons, and wag-	
gon-way wrights, one hundred, -	140
Viewers twenty, overmen and deputies,	
eighty, - - - - -	100
Agents twenty, clerks twenty, - -	40
Gin drivers eighty, and horse-keepers,	
forty, - - - - -	120
Engine-men, and brakemen for machines,	60
Waggon-men five hundred, and crea-	
fers for keeping waggon ways, &c.	
eighty, - - - - -	580
Staithe-men twenty, off-putters, &c. forty,	60
Loaders at the several staiths, - -	100
<hr/>	
Total employed under and above ground, to work the	
roads, convey them to the river, and to put them into keels, 4,620	
Keelmen, boys, &c. - - - - -	1,000
Fitters sixty, clerks, &c. one hundred, - - -	160
Castors, trimmers, ballastmen, coal boatmen, &c. &c.	1,200
Pilots and foymen, - - - - -	100
<hr/>	
	7,080
Carpenters, ropers, smiths, sail-makers, &c. ne-	
cessary to uphold and keep in repair the keels,	
say number six hundred keels, - - -	100
<hr/>	
Carry over	7,180



*Men & Boys.*

Brought over 7,180

It will require 106,200 tons of shipping to carry 340,000 chaldrons of coals to market, which will employ men and boys, - 5,100

Supernumerary seamen, - - - 400

To uphold and keep in repair the shipping, will be employed carpenters, ropers, sail-makers, mast and block-makers, smiths, &c. - 560

---

 13,240

Purveyors necessary to supply the keels and ships with provisions and stores, the men and their families with provisions and clothing, - 600

Coal-merchants, clerks, lightermen, bargemen, cartmen, labourers to deliver ships, &c. &c. at the several ports (exclusive of the port of London), which is chiefly supplied from the Tyne, - - - - - 1,160

---

 Total in actual employment, 15,000

Many of these persons have families depending upon the coal trade for their support—suppose them to be one-fourth of this number, which is 3,750, and that each family consists of three persons more than are actually employed, they will amount to - 11,250

---

 Total on the river Wear, 26,250

		<i>Men &amp; Boys.</i>
	Brought over	26,250
Brought forward, the number employed and depending on the collieries upon the Tyne,	- -	38,675
	* Total	<u>64,925</u>

*The following general statement of the amount of the Capitals employed  
in the Coal Trade, will be found, I believe, to be pretty just :*

There are upwards of fifty Collieries in the neighbourhood of Newcastle and Sunderland; the capital employed in these collieries, including the cost of keels, &c. is upwards of L. 1,030,000.

The Capital employed in shipping in the rivers Tyne and Wear in the coal trade, - - 1,400,000

The Capital employed by the Buyers and Coal Factors in London, exceeds upon a moderate calculation, - - - - - 700,000

Total 3,130,000

To trace with officious minuteness, the extensive and complicated chain of dependence from the miner to the consumer of coal, would have enabled me to add very considerably to the above number. But these estimates, I am convinced, will afford, without minute calculation, and the aid of tedious animadversions,

\* Lord Lonsdale's collieries at Whitehaven in Cumberland, and those on the Frith of Forth of Edinburgh, in Scotland, employ upon a moderate computation, upwards of six thousand pitmen, seamen and labourers.

fions, an unanswerable argument against the propriety of every measure which tends to load the consumers of coals with any charge but those which arise from mining, carrying, and felling that article. It is proper, however, we should here attend to two very material circumstances; the great expences incurred in carrying coal, in consequence of its weight and bulk; and the very extravagant wages given to the leading classes of people employed in the coal trade.

During the disturbance which took place among the coal owners, and the proprietors of shipping at Newcastle, a few years ago, the ship owners were willing to become merely carriers of coal; and proposed to take ten shillings and sixpence *per* London chalder as freight money; which they declared, and I believe it is allowed, upon an average, to be no more than barely adequate to defray the common expences of a coal voyage, and the interest and insurance of the value of their vessels.

The various charges of delivering and felling coal from the ship-master to the consumer, amount, upon a moderate calculation, to six shillings each London chalder\*. If we take the average price of the best coals at thirty-three shillings in the pool, the price to the consumer is of course one pound nineteen shillings

\* A Newcastle chalder should weigh by act of Parliament, 53 hundred weight; eight of these chalders are equal to fifteen London chalders. The price of the best coals at Newcastle in 1786, did not exceed seventeen shillings the Newcastle chalder. The freight, therefore, according to the above sum, exceeds that given for the coal at the staith.



Hings the London chalder, or three pounds nineteen shillings and eight pence the Newcastle chalder \*.

To point out the extravagant price of labour in the coal trade, I need only insert the following quotation from the ingenious author of the Wealth of Nations:

“ When inconstancy of employment is combined with hardship, disagreeableness, and dirtiness of the work, it sometimes raises the wages of the most common labourer above those of the most skilful artificers. A collier working by the piece is supposed, at Newcastle, to earn commonly about double, and in many parts of Scotland, about three times the wages of common labourers; his wages arise altogether from the hardship, disagreeableness, and dirtiness of his work. His employment may upon many occasions, be as constant as he pleases. The coal-heavers in London, exercise a trade which in hardship, dirtiness, and disagreeableness, almost equals that of colliers; and from the unavoidable irregularity in the arrivals of coal ships, the employment of the greater part of them is necessarily very inconstant. If colliers, therefore, commonly earn double and triple the wages of common labour, it ought not to seem unreasonable that coal-heavers should sometimes earn four and five times their wages. In the inquiry made into their condition a few years

\* I cannot help thinking, that six shillings *per* London chalder, is insufficient to defray the extravagant prices of labour, the interest of the capitals sunk in the trade, and the losses which arise to the coal buyers in consequence of bad payments.

years ago, it was found, that at the rate at which they were then paid, they could earn from six to ten shillings a-day. Six shillings are about four times the wages of common labour in London, and in every particular trade, the lowest common earnings may always be considered as those of the greatest number. How extravagant soever these earnings may appear, if they were more than sufficient to compensate all the disagreeable circumstances of the business, there would soon be so great a number of competitors, as, in a trade which has no exclusive privilege, would quickly reduce them to a lower rate."

Besides the causes already enumerated of the high price of coal, there are others occasioned by contingencies which prove, in the most forcible manner, that the coal trade requires, from its nature, the protection and indulgence of the Legislature. I allude to the frequent interruptions of the trade, by the discontents among the sailors, pitmen, and keelmen; and the excessive rise of the price of wages, in consequence of the practice of impressing the sailors belonging to vessels employed in the carrying trade.

To give the history of these events, would be impeaching your knowledge; and to comment on their natural tendency, would be insulting your understanding. The very serious alarm they have recently occasioned in England and in Scotland, has doubtless reached your ears. The inhabitants of the city of Edinburgh were threatened with a scarcity of fuel during the inclemency



mency of this winter, and the metropolis of England, would have been in all probability in a much more distressing predicament, had not the moderation and good sense of the ship owners at Shields, and the benevolent exertions of Mr. Burdon, Member of Parliament for the county of Durham, proved successful among the discontented seamen.

I am well aware, Sir, the public have almost been persuaded that the interruption alluded to in the carrying trade, was occasioned more by a *violent spirit of reformation*, than by common causes. To those in the least acquainted with the history of the coal trade, such insinuations will appear unfair and ill-founded. A retrospective view of the discontents, mobbing, and riots, which have taken place among the keelmen, pitmen, and sailors, during these last fifty years, will afford such instances of discontent, violence, and plunder, as are not to be found in the annals of the history of any other country, in possession of a vigorous political government, and a regular administration of justice.

The true cause of these riots and discontents, is to be ascribed either to supposed or real grievances, imposed by the employers of these ungovernable men. These grievances are first recognized by particular individuals, who have, by their popular address, acquired no small share of influence over the fraternity to which they belong. They are the principal performers too, in the Drama, of these scenes of devastation. A general dissatisfaction at the grievance complained of, is spread amongst the community



community by these "perturbed spirits;" committees are formed; a general convention is next called together; and this convention acting in a twofold capacity, pass judgment, and proceed by the force of what they vulgarly call *Club Law*, to demand redress. If their claims, on account of their unreasonable nature, are negatived, they proceed with all the assumed dignity of a formidable collective body, to destroy the property of their employers, threaten the annihilation of their families, and often attempt to assassinate such coal owners as are instrumental in opposing their extravagant and ill-digested plans.

There are not in this country, three classes of men who are in many respects so loaded with unfair and oppressive burdens imposed upon them by an absurd tax, and the unprotected nature of their trade, as the Coal Buyers, Coal Carriers\*, and the Coal owners.

By

\* The following quotation taken from a very well written letter, intitled, "The late measures of the Shipmasters in the Coal Trade fully explained;" proves a species of hardships, which, above all others, it was the duty of Administration to have guarded these useful merchants from:

"A spirit of adventure, and a habit of industry, distinguish the inhabitants of the North country; and it is not to be expected that either of these would abate during a war. It roused the former nearly to madness, while it gave strength and new motives of exertion to the latter. The consequence was, that almost every person (who could procure the means) became concerned in shipping, till their harbours were crowded with vessels.

"But these were not confined to the coal-trade only. Many of them entered into the service of Government, while a great number were employed in the Baltic trade,

G

and

By these causes, the price of coal is raised greatly beyond its due proportion with the price of other necessities of life. To claim therefore openly, a reasonable profit in each of these leading branches of the trade, might prove an unpopular, if not dangerous experiment. To determine with precision, which of these classes has the greatest ground of complaint, requires a knowledge of the trade, of which I candidly confess I am not in possession. The coal owners are evidently exposed to the most *peculiar hardships*; they hazard their properties in a precarious and dangerous art, without the possibility of making an insurance consistent with the prosperity of the coal trade.

and in every quarter where a freight was to be had. This naturally brought an increase of wealth into the country, and that wealth flowed into the same channel as their former property; so that it still added to the quantity of shipping.

“In the mean time, the coal-trade was not neglected; it was pursued with ardour, and an indefatigable zeal. But the spirit of adventure which I have remarked, led the ship owners to stand the risk both of the sea and the enemy; their ships generally went with very little insurance upon them. However hazardous this was, it would have been followed by a general advantage to the country, had the trade been duly protected. *To the disgrace of the Administration of that day, it was left to the care of a feeble guard, every way unequal to the important charge.* A quick-sighted enemy saw the advantage given them, and pursued it. They hastened upon our coasts, took the colliers by scores, and usually retreated with them unmolested.

“The greater part of the ship-owners soon saw the evils of underwriting for themselves under *these cruel circumstances*, yet they were unable to relinquish it. The premium of insurance was so high (*owing to the hazard of the enemy*) that the profits of the trade would not pay it, and leave an adequate compensation for the property employed, &c. They were obliged to continue the desperate game. The number of ships which were taken was incredible, (beside those which were lost) and had not the exertions of the ship-owners been extraordinary, their harbours would have speedily become unfrequented.”

But

But besides these, there are many unpleasant and vexatious embarrassments imposed upon this valuable trade, which may be fairly placed to the account of the British Legislature. An appeal to the history of the coal trade will confirm this assertion. It exhibits a regular succession of vexatious acts of Parliament, which instead of promoting, have very materially checked its growth; and to render more complete and extensive this system of impolicy, duties are imposed on coals, greater in many cases than the price of the article at the pit mouth. That a trade singularly expensive, clogged with local and natural disadvantages, yet pregnant with the most unbounded and peculiar blessings, should be made a capital source of public revenue, by the Legislature of a people eminently distinguished for commercial and political œconomy, is, it may justly be said, either a strong proof of the slow progress of commercial knowledge, or, of a culpable inattention to the highest interests of this country.

Coal being in this country a necessary of life, a capital instrument in manufactures and agriculture, the demand for it, it is natural to suppose, should abundantly promote the success of the coal trade. This supposition is greatly strengthened, when we recollect, that a small part of our Island chiefly, furnishes the extensive markets at home and abroad with this commodity. Nothing, Sir, can be more natural than such a supposition; and had this trade been allowed to run a proper course, the demand for the article, as in all free trades, must have kept pace with the  
natural



natural growth and strength of this trade. The fact is, however extraordinary it may appear, that a want of a sufficient demand for coals at market, has been invariably the cause of all the embarrassments and frauds which have been so frequently complained of, as existing in the coal trade.

To what other cause can we ascribe the practices of giving *dispatch-money* and *premiums*? Is it not on this conviction, that a general agreement in the coal trade is built? And what other cause can be assigned, sufficient to produce all the embarrassments and distresses which have always taken place during the *non-existence* of an agreement? That the success of so important and necessary a trade should depend upon practices, which are (apparently at least) incompatible with principles of honour and integrity, contrary to express acts of Parliament, and which evidently tend to load the consumers with additional and unfair burdens, is a circumstance which indicates the greatest disorder in every part of the trade: An effect, which must have been produced by powerful causes. The causes, Sir, in my humble opinion, which have introduced into the coal trade these numberless inconveniences, embarrassments, and mal-practices, are the high duties imposed on seaborne coal. These duties added to the enormous expences of winning, working, carrying, and selling coal, have raised the price of it so very high, as has deprived the poor in a great measure of the comfortable use of it, rendered its consumption, even to the rich and wealthy, an object of the greatest household economy,

and

and prevented its free use in many of our most valuable manufactures.

The consumption of coal being thus less than it must have been without the duties, the quantity sent to market has always exceeded the demand. The coal owners, to secure a sale for their commodity, finding that the large and lumpy parts of the coal sold best, contrived certain methods of separating the small or powdery parts of the coal from the large parts, and hence the origin of the profligate practice of *screening* coals. \*

The expences attending winning and working coal being great, the struggle, it may easily be conceived, to dispose of sufficient quantities of it, would likewise be great. Those who worked coal of an inferior quality, finding it impracticable to sell it, to accomplish that end, were induced to offer to the buyers pecu-

\* The custom, which lately took place, of screening coals at the several pits, is another transaction of the coal-owners, which proves injurious in its consequences. When the small coals are thus separated from the large, the London coal buyers, by giving a high price for the latter, and purchasing a quantity of a small inferior sort, at two or three shillings less *per* chaldron, can sell a mixture of the two at, or nearly the price of, the largest sort. Another method frequently practised by the coal buyers, is still more injurious to the consumers; the coal buyers, after purchasing the cargoes of a large fleet at very low prices, give, without much pressing on the part of the sellers, an advanced price for a few cargoes; and then take an unjust advantage of their customers, by selling the former cargoes at that high price. Sometimes the coal buyers take it into their heads to punish a master, who has refused to sell his coals at their own price, by first making him ly many weeks, and then refusing to buy them, unless at a price below that of the market. See *Stevenson's Obs. on the Coal-trade*, p. 4.



niary acknowledgements. Hence the foundation of the practice of giving premiums. \*

#### Experience

\* "I have stated, that the primary cause of this grievance is, too many mines working at the same time, which has produced among the bad effects, an opportunity that is taken by the coal buyers, to demand a premium of the coal-owners, which, added to other losses particularised, has of late years turned the article that was formerly so beneficial to the proprietor, and which has raised Newcastle upon Tyne, to be one of the most respectable towns in the kingdom, to be to many a heavy loss, which requires the particulars pointed out to be adopted, and the premium to be done away, for the benefit of the trade, and the consumers of the article; to admit this inexhaustible fund of wealth, to diffuse its full heat, and unbounded consequence to the nation.

"So soon as the coal owners had it in their power plentifully to supply the London and coasting markets, the coal-buyers acquainted the owners of the mines, that they must have an allowance, or premium on each chaldron of coals, they should from that time receive. The owners, surprised and alarmed at such a demand, agreed to support each other, and not to submit to such a heavy loss, and pledged their words to prevent such an infringement on their properties. But one of them soon breaking from his engagements, sent the produce of his mine to London, agreeing to pay the premium demanded by the coal buyers, which caused his coals to be received by the buyers, with such advantages to that owner, as induced others to follow his example, and finally to frustrate the measure which the owners, if they had been faithful to each other, had so much in their power to complete; as it would in a few weeks, for the preservation of London, have called the attention of Government, and justice would have been enforced to all parties. Further efforts were made by some of the owners; at length they were obliged to submit to the advantages the coal buyers found themselves in possession of. Yet the loss was so great, and the oppression so hard to brook, that several years subsequent to the commencement of the premium, attempts were repeatedly made to shake off the yoke; but unfortunately, from an improper mode of proceeding, as often miscarried.

"Fixing the average of the premium paid by a coal-owner to the London buyer, at one shilling *per* Newcastle chaldron, the total amount paid by the proprietors of coal in England and Scotland, will be about twenty thousand pounds annually.

Such



Experience in a short time convinced the owners of collieries, that these struggles must terminate in the disadvantage of all, and in the ruin of many of the industrious and deserving part of their neighbours. The consequence was, that the expediency of a general agreement to vend a proportional quantity of coals in given time from each colliery, was universally assented to. Hence the foundation of what is commonly called a contract or combination in the coal trade. \*

During the non-existence of an agreement among the coal owners, the market was generally glutted. The article of course

Such an oppression on the coal owners who raise the article, in some of the mines, from incredible depths in the bowels of the earth for such operations, and under the difficulties and dangers, with overcharge of water, direction of air, which frequently does great damage to the works, exclusive of the great primary expence of winning and setting the works a-going; requiring a disbursement of many thousand pounds, with other particulars of great hazard and expence, not necessary to enumerate here, calls, for the benefit of the nation, to have the premium done away, as it affects every subject in it, as well as the coal owner; if not so directly, yet falls, if more diffusively, in some degree on the consumer." See Beaumont's *Treatise on the Coal Trade*, p. 36.

\* It is not, by any means, my intention to censure the conduct of the coal owners; on the contrary, it is my sincere opinion, that instead of blame, they deserve praise, in having established *such a general regulation*, as gives them no more than a moderate and reasonable indemnification for the immense capitals employed, the extravagant price of labour given, and the great risk incurred in coal mining.

Nor is it my wish by these quotations to criminate the coal-buyers. My aim, on the contrary, in inserting them, is to prove the existence of numerous evils in the coal trade, in consequence of the unnatural pressure of the duties on coal by which the article is raised to such an extravagant price, as to exclude the coal-buyers in many instances from a reasonable indemnification, on the *price* of the article. The consequence is, they are induced to obtain that end by mixing coals of different qualities and other measures.

fell in its price. The ship-owners being not merely carriers, but also merchants of coal, the reduction of price was consequently a nett loss to them. The scanty profits thus acquired, were inadequate to produce the interest of the capital sunk, and defray the expences of risk and labour. To part with the trade, or to increase the number of voyages annually, was the only alternative left to these enterprizing men. Every branch of the carrying trade of Britain, they were well assured, was loaded with an overcharge of shipping, and they easily saw, that to sell their vessels was impracticable. To increase the number of voyages therefore, was their principal aim. And hence the foundation of dispatch money. \*

\* "The impositions in the port of Newcastle, are not the only difficulties which the ship-owners have to struggle with; there are large sums of money paid to the coal-buyers, in the course of every year, for dispatch in the delivery of the ships in the port of London; for, however low the coal-buyers may have purchased the coals, they frequently extort, by delays in the delivery, from *four to ten guineas* out of the value of a cargo. When any master refuses to pay the dispatch-money required, the coal-buyers seldom fail to punish them, for such refusal, by detaining his ship longer than usual in the delivery at a considerable daily expence to the owners. This dispatch-money used to be paid by the coal factors; but, on their being threatened with prosecutions, the coal-buyers were alarmed, and, in order to prevent danger in future, they changed their plan, by entering into an agreement among themselves to deliver only *forty chaldrons per day*, which is only about one-half of a moderate day's work. This afforded the coal-buyers opportunities for making the pernicious custom of giving dispatch-money more general than ever; for the coal-buyers proposed to the several masters to deliver their respective ships in *half* the time, provided they would agree to pay for such dispatch; and the coal-buyers at the same time declared, that if the ship-masters refused to comply, the ships should be detained, by working only at the rate of *forty chaldrons per day*. Several of the masters objected to this imposition; but the coal-buyers punished them for their imprudence by first delivering all their cargoes except about nine or ten chaldrons in each ship, and then detaining them with such small quantities with lighters along side ready to take them in, until the whole of their several times according to the aforesaid agreement amongst the coal-buyers, was elapsed." See *Stevenson's Obs. on the Coal Trade*, p. 6.

The



The great number of vessels employed during the American war by Government, and in the carrying trade to the Baltic, returned, at the end of the war, into the coal trade. The overcharge of shipping, and the struggles in the trade among the coal owners thus produced, multiplied, to an alarming degree, the embarrassments, losses, and evils in the carrying trade. Hence it was, that the unfair practice of depriving ship-masters of their regular turns of loading, threw the two principal branches of the coal trade into a disorder and confusion, which rendered the interference of the Legislature indispensable, to prevent, according to the opinion of some individuals, a total destruction of a great part of the trade.

The very great commercial prosperity which has, since the end of the war, taken place in the foreign, and what is of greater consequence, in the internal trade of this country, has, it must be allowed, alleviated, in some degree, the hardships and embarrassments to which the leading classes of people employed in the coal trade were exposed. But, Sir, their situation is still such, as must call forth the anxiety of every friend to the true interests of his country: and ought in an eminent degree to engage the attention, and secure the protection of the Legislature of a wise and a free people.

To enter into detail on this point, would be departing too much from the leading object of this letter. I shall therefore rest satisfied with a simple statement, which I shall beg leave to express in the following concise manner.

I

I maintain,



I maintain, it is an incontrovertible fact, that the overcharge of collieries and shipping is so very great in the coal trade, that an insupportable loss must, during the existence of the coal duties, take place in these two branches of the trade, *unless they are propped up by a general regulation among the coal owners.*\*

I appeal, Sir, to your candour, I appeal to your talents, I appeal to your virtue and honour, if it is not the very essence of impolicy, and the very extreme of cruelty, to impose those heavy duties, and pass acts of Parliament to regulate the coal trade, which, if *faithfully adhered to*, must inevitably lay waste one of the most flourishing towns in Great Britain, drive hundreds of our sailors to foreign countries for employment, and plunder the fortune of two of the most respectable and adventurous classes of men which are to be found in this, or any other country!

\* "The primary cause of any loss to the coal trade, must be understood by all concerned, *viz.* to arise from too many mines being open at the same time, and consequently *more* coal raised than necessary to supply the demand, and hereby the outputs, or raisings, so much restricted, as not to answer the expences of the works; a certain heavy charge on coal mining being unavoidable, be the quantity of coal ever so trifling that is raised; which expence in many particulars, is not increased be the quantity ever so great that is turned out; therefore, the profit depends on all collieries, how far the outputs exceeds the specific quantity that answers to defray the expences of each mine; which quantity is not at this time worked; the owners preferring to lose in a less degree, than to increase their quantity; as by so doing, the certain consequences would be, lowering the present price of the article, and exhausting their mines so much more than at present; and hereby, if they did not increase, would not prevent a considerable loss." See Beaumont's Treatise on the Coal Trade.

Numerous

Numerous and distressing as these oppressions are, they are very much aggravated and heightened by local causes. I need not inform you, Sir, that many of the Members of Parliament in this country, hold considerable shares in collieries. How unpleasant, how distressing, and how vexatious must it prove to those gentlemen, to find laws enacted for the regulation of the coal trade, when in their own minds, they are convinced from their knowledge of it, that these very laws, instead of promoting its growth if adhered to, must produce in it embarrassments, hardships, and even ruin itself.\*

But,

\* If the assertion I have already made respecting the necessity of a general regulation in the coal trade is just, it clearly follows, that any act or acts made to prevent such an agreement, must be inimical to the prosperity of that trade.

By the statute 3d Geo. II. c. 26, § 4, it is enacted, That every person who shall take any premium or allowance from any coal-owner, fitter, or master of a ship, for buying, vending, or disposing of any particular sort of coals, or shall otherwise offend, contrary to the clause in the act of 9th of Ann, c. 28. § 3, shall, over and above the penalty inflicted by the said act, forfeit five hundred pounds; and every coal-owner or fitter, who shall give or agree to give, to any ship-master, lighterman, crimp, or buyer of coals, or to any person in trust for such ship-master, &c. any premium, &c. for buying, vending, &c. any particular sort of coals, or for the loading of any vessel with such coal-owner's coals, or for dispatch, delivery, or disposal of such coals from such coal-owners collieries or staiths, and every person who shall knowingly sell one sort of coals for another, shall forfeit five hundred pounds.

In the stat. 9th Ann, c. 28, § 1, it is enacted, That all contracts or agreements between any coal-owners, lightermen, fitters, masters or owners of ships, crimps, coal factors, or other persons concerned in the coal trade, or ingrossing coals, or restraining any persons from freely selling, buying, loading or unloading, navigating, or disposing of coals, are declared illegal and void; and if any person shall keep up, continue, act in, make, enter into, sign, seal, or be knowingly concerned in, any such contract or agreement.

But, Sir, the very mode these duties are levied, is of itself a burden, unwise, and insupportable. ' When a ship has never been loaded with coals, the master, before he takes any on board, must go to the Custom-house, and there give the Collector and Comptroller an account of the ship's and master's name, the place where bound to, and the quantity of coals intended to be shipped, in consequence of which, the Collector and Comptroller will grant a sufferance.

' The sufferance granted, the proper officers will attend shipping the coals; and when the ship is loaded, they will report the quantity to the Collector and Comptroller, according to which the ship will be cleared, and her cargo registered for future voyages: As the cargoes of all ships in the coal trade, are registered in a proper book at the Custom-house, to which recourse may be had, that when a ship has made one coal voyage, the master may take his bondsman along with him, and go to the Custom-house and clear, without first taking out a sufferance for shipping his coals, and even before the ship has begun to load.

agreement as party to, or knowingly interested in the same, or shall act or officiate therein as clerk, agent, or servant, to the persons contracting, &c. the persons offending, shall forfeit as follows, viz. Every coal-owner one hundred pounds, every fitter fifty pounds, and every master or owner of a ship, clerk, agent, &c. twenty pounds.

There are from one to two hundred regulations and acts of Parliament, respecting the coal trade. A strong proof of the misguided judgments of our Statesmen on commercial subjects, in former times.

' When



' When a ship first arrives in the river, the master or mer-  
 ' chant must carry the cocket to the Custom-house, (but in the  
 ' port of London, the crimp or agent generally does it), and  
 ' before the coals or any goods on board may be unshipped,  
 ' entry must be made with the Collector or Comptroller, and  
 ' security given by the Captain or crimp entering into bond, or  
 ' by making a proper deposit for security of the duties, which  
 ' security by bond, or coals loaden by the Newcastle or Sun-  
 ' derland measure, is calculated to answer for double the quan-  
 ' tity of chaldrons delivered in Winchester measure; or by de-  
 ' posit, is a sum of money taken to answer for the duties, which,  
 ' in both cases, cannot be ascertained till the delivery of the  
 ' ship.

' On the return of the meter's certificate, they are paid out of  
 ' the sum deposited; for as to the practice in the out ports of  
 ' admitting post entries, it is judged that such proceedings here,  
 ' would occasion prodigious trouble to the trade, and in the col-  
 ' lection; the practice in the port of London being always to  
 ' take a sufficient security, either by bond or deposit for the full  
 ' duties due on the certificate of the sworn meter or weigher,  
 ' allowing the discount as for prompt payment, provided the  
 ' security be discharged or settled within sixteen working days;  
 ' and the discount allowed for prompt payment of ten *per cent.*  
 ' *per annum*, is two and a half *per cent.* for three months.

' There are coast waiters at Gravesend, who take their turns  
 ' by rotation monthly, appointed by order of the Honourable

' the Commissioners of the Customs, to transmit daily, a list of  
 ' the several ships, both coasters and colliers, passing Gravesend,  
 ' to the Collector of the coal duty, and the Coast-office in the  
 ' Long Room, as a means of taking care that the respective  
 ' colliers enter their loading agreeable to the act of 4th Geo. II.  
 ' c. 30, which directs the cockets of all vessels, coal laden, to  
 ' be delivered to the Collector of that duty in the Long Room,  
 ' within four days after passing Gravesend, otherwise the ma-  
 ' ster, &c. incurs a penalty of fifty pounds, with the loss of the  
 ' discount for neglecting thereof; but when the same is omitted  
 ' to be done through mistake, or any unavoidable accident, it is  
 ' customary to petition the Board for leave to enter, with the  
 ' allowance of the discount; likewise when by the violence of  
 ' the wind, weather, &c. a ship is forced to sea without having  
 ' her cocket or Custom-house dispatches on board, and is ex-  
 ' pected to be received by post, or if it happen to be lost, or  
 ' mislaid, it is seldom that the Board refuse to indulge the peti-  
 ' tioner with leave to enter, as also to grant an allowance for the  
 ' discount; and notwithstanding the penalty in the above act  
 ' is often incurred, it has been thought sufficient to wave the  
 ' forfeiture, and refuse the allowance of the discount, which  
 ' is now become the customary practice; and the duty in this  
 ' case is never settled with the allowance of discount, unless the  
 ' Collector has the Board's order for so doing.

' The cocket when tendered to the Collector, the master,  
 ' agent, or crimp, proceeds to enter the ship in the following  
 ' manner:

• *First,*



“ *First*, Two blanks or entry papers, which are given at the  
 “ Coal-office, are to be filled up agreeable to the circumstances  
 “ of the particulars in the cocket, &c. and which is always to be  
 “ the rule of entry.

“ *Secondly*, One blank warrant is also to be filled up; and  
 “ whatever remarks are made at the foot of the entry papers,  
 “ the same are to be on the warrant; thus far being done, the  
 “ cocket, entry papers, and warrant is to be given to the Col-  
 “ lector or his Clerk, who will inform the person entering the  
 “ ship, what sum he is to deposit, or make out the bond, mark  
 “ and number the cocket, entry papers and warrant, and return  
 “ the cocket, in order to its being passed at other offices.

“ The ship being entered according to certain forms, the  
 “ cocket, papers and warrant, marked or numbered, if the se-  
 “ curity is by deposit, and the deposit money to be made be un-  
 “ der twenty pounds; the same is usually directed to be paid  
 “ into the Receiver General’s Office, called the Treasury, and is  
 “ done in the following manner: The person who pays the  
 “ money goes to the Treasury, at the west end of the Custom-  
 “ house, and writes his receipt.

“ When the money is paid, and the receipt is wrote and sign-  
 “ ed, it is to be carried to the Collector’s office; and if there is  
 “ more than one deposit made, then the master’s name and the  
 “ sum must be indorsed on the back, agreeable to the whole to-  
 “ tal

“ tal mentioned in the body of the receipt. But if the security  
 “ given be upon bond, and the master and crimp present, the  
 “ bond is to be filled up according to a particular form.

“ The bond being filled up, it is given to the master to sign,  
 “ and when executed by both master and crimp, the warrant  
 “ will be signed by the Collector and Comptroller, in order to  
 “ obtain a meter; this done, the next step to be taken, is to pay  
 “ the coast light, and Trinity-house duties to the Collector there-  
 “ of, for those lights paid short to the clearing port, then the  
 “ cocket is to be carried over the way to the Coast-office, and a  
 “ Lord Mayor's bill is to be filled up, which bill is to be carried  
 “ to Mr. Fanshaw's office, about three parts of the room on the  
 “ right hand; and when matters are settled with his clerk Mr.  
 “ Reed, the warrant given at the Coal-office, and the bill had  
 “ from the Coast-office, exchanged for another to the same effect  
 “ as the Lord Mayor's, that with the warrant must be carried to  
 “ the Coal Meter's-office, the Crown behind St. Dunstan's Church,  
 “ near Thames Street, and the gentlemen attending there, will  
 “ dispatch a meter to the delivery of the ship.

“ As soon as the ship is delivered, the most regular method is  
 “ to go to the Coal Meter's-office, and get the certificate of the  
 “ quantity delivered filled up, which is upon the back of the  
 “ warrant given by the Collector and Comptroller; and when  
 “ that is done, and signed by one of the sworn meters or  
 “ weighers, it must be carried again to the Custom-house, and  
 “ the



'the Collector will settle the duty, which, if it be on the security  
 'ty by bond when the money is paid, the bond will be delivered  
 'ed in order to be cancelled, or if a deposit, the surplus, if any,  
 'will be returned, and then the master is at liberty to proceed  
 'on his voyage. This manner of proceeding, is that which a  
 'Captain has to pursue, when he manages or transacts the  
 'business of entry himself, without applying to a crimp or  
 'agent; but when the crimp acts for the master, after the ship  
 'is delivered, he settles all charges with the master agreeable to  
 'the form hereafter mentioned, and then the master has nothing  
 'to do but to get his ship ready for sailing; and his return  
 'will, with other ships deliveries, be duly sent in proper  
 'time down to the loading port.

'The common practice in recovering the duties from the  
 'crimps, is as follows: When they have applied at the Coal  
 'Meter's-office for the warrants or certificates of the several  
 'ships deliveries consigned to them, and the mettagé paid, the  
 'same are brought to the Collector's office at the Long Room  
 'in the Custom-house; who will himself or his clerk compute  
 'the duties thereon in the manner specified in the warrants,  
 'the computation on the right hand being done by the help  
 'of a particular table; and that on the left is the manner  
 'in which the Comptroller checks the Collector's computation.  
 'When the Collector has settled the duties upon the warrants,  
 'the person who brought the same, viz. either his crimp or his  
 'clerk, are asked how much they make the duties, which, if it  
 L. agree

“ agree with the Collector’s total, they are referred to the office  
 “ called the Treasury, where the payment is to be made, and a  
 “ receipt taken for the money, signed by three of the Receiver  
 “ General’s clerks. The receipt thus signed, is carried to the  
 “ Collector, who takes it as a voucher for the receipt of the  
 “ money.

“ And as it sometimes happens the receipt is not exactly the  
 “ same as the duties or deposit, the difference, which is generally  
 “ very small, is settled at the Collector’s office, before the secu-  
 “ rity is discharged; and it must be remembered, when the re-  
 “ ceipt is delivered to the Collector, and answers the total sum of  
 “ the duties, then demand is to be made for the giving up those  
 “ several bonds, for which the respective warrants have been  
 “ produced, with the meter’s certificate thereon, the person  
 “ therefore calls them over, and, as he names them, they are de-  
 “ livered for cancelling,\* &c. \*

But, there are still to be added, other embarrassments and mis-  
 chiefs arising from the duties on coal, and the mode of levying  
 them. “ If one or more persons commission a small cargo of  
 coals from Newcastle, Whitehaven, or any part of Scotland, the

\* See Hunter’s Out Port Collector and Comptroller’s Guide, where the forms of  
 the cockets, entries, warrants, certificates, bonds, and other regulations are to be  
 found.

This quotation, I am well aware, is extremely tedious; but if it is so very much so  
 to read, what must it be to those who are obliged to fulfil it in all its parts?

cargoes



cargoes must be carried not to the place where the purchasers reside, or to the nearest port to it, but to a part where a Custom-house happens to be stationed, which is frequently above forty miles distant, and sometimes, as at Banff, and at other towns on the Moray Frith, above fifty miles.

"There the coals must be landed, measured and re-shipped at a considerable expence, in the port charges, wages, provision, &c. besides the risk of losing both vessel and cargo, in going to such ports or coming from them, of which there are frequent instances." \*

These embarrassments and distresses, afford to the mind of an eloquent writer, an inexhaustible source of animated discussion. It is not my intention, nor is it my talent, Sir, to borrow aid from embellishments of speech. My ambition will be abundantly gratified, should I be fortunate enough, to lay before you, such a view of the oppression and impolicy of the Coal Duties, as will tend to establish a conviction in your mind, of the propriety and expediency of an immediate removal of them: a circumstance "devoutly to be wished."

An abolition of these duties would lower the price very considerably, and increase very much the consumption of coal. The consequence of increasing the consumption, would prove

\* See a tour through the Highlands of Scotland and the Hebrides, by John Knox.

highly

highly advantageous to the different branches of the coal trade, as well as to the consumers of coal.

But it will perhaps be urged, that no reasons can be assigned why the coal trade ought to be exempted from the inconveniences and hardships arising from an overcharge in the trade; \* that

\* I do not mean to insinuate that you, Sir, or any person acquainted with the nature and importance of the coal trade, would adopt such absurd modes of reasoning. In the Session of Parliament in 1787, you put us in possession of your sentiments on this subject. Sentiments, which, on account of their justness and excellence, deserve to be recorded.

"The Chancellor of the Exchequer said, the House would recollect that, when some Gentlemen had opposed the first reading of the bill, he had wished to have it discussed on account of the importance of its object, and the necessity which there seemed to be of something being done in it. At the present, however, he wished the business to be postponed, because he now knew it to be impossible that the bill should pass through the House (much less the House of Lords) in the present session; and postponing it in this stage of the business, a very heavy expence would be saved to the persons who had applied for the bill. When he had said this much, however, he begged that Gentlemen would not misunderstand him as having the smallest desire to get rid of the bill. On the contrary, he was convinced that it was a matter of the greatest importance, both as it involved in it the first interests in this kingdom, and as it related to the parties who sought relief. They were men as valuable and respectable as any men whatever: they had distinguished themselves in promoting the interests of the nation; and every way merited the particular attention of Government. Nor were their complaints ill-founded. By the unquestionable information he had received from most respectable quarters, he was convinced there were many and various abuses in the trade, for which the existing laws provided no effectual remedy. He saw, therefore, the necessity of a reform, which ought to be gone into as speedily as could be. Yet, when he considered that it was the second reading of the bill, that from the necessary forms of the House, it would take up ten or fourteen days at least, and consequently could not be gone through this



that all branches of trade are exposed to similar inconveniencies, and that to allow the coal trade to find its own level, is the only sure method of establishing it on the principles of sound policy.

To such plausible and popular objections, it may fairly be answered, that there are not to be found two classes of men in Britain, who from the nature of their trade, require the tender care and indulgence of Government, so much as miners and seamen.

The miner, on the one hand, by his enterprising spirit in an expensive and hazardous art, is constantly adding from the stores of nature, fresh and large supplies to the wealth of his country. The seaman, on the other hand, ever loyal and brave, inured to a life of hardship and danger, at the expence of his liberty, and often of *his life*, becomes the generous protector of his King and country. Such valuable classes of men, require not only the protection, but deserve, in a great degree, *the indulgence of the Legislature*.

“ this Session, he would advise and request his noble friend (Lord Mulgrave) to postpone the consideration till next Session, to save at once unnecessary trouble to the House, and a very great expence to the parties concerned. An idea had been thrown out by some gentlemen (Sir Mathew White Ridley and Mr. Brandling) that, during the recess, such a bill might be prepared as could be brought in with the consent of all parties. He should be glad to find it so; but if this could not be done, some effectual remedy must be applied to the evils complained of, and, therefore, the business must and should be resumed very early in the following Session. He concluded with observing, that his noble friend (Lord Mulgrave) had great merit in the part he had taken, and deserved the thanks of his country for bringing forward a matter in which its most valuable interests were materially concerned.”

M

But

But there is no necessity to rest this plea on the ground of indulgence. If the political œconomy of the coal trade was similar to other trades in Britain, I candidly confess, that to expose it to the inconveniencies and evils arising from the struggles which frequently take place in other trades, would be fair and equitable. The case however is not in point. The high duties imposed on coals, are inconsistent with the whole of the commercial system of this country. ‘ The uniform system of taxation, which, with a few exceptions, takes place in all the different parts of the united kingdom of Great Britain, leaves the interior commerce of the country, the inland and coasting trade almost entirely free. The inland trade is almost perfectly free, and the greater part of goods may be carried from one end of the kingdom to the other, without requiring any permit or let-pas, without being subject to question, visit, or examination from the revenue officers. There are a few exceptions, but they are such as can give no interruption to any important branch of the inland commerce of the country. Goods carried coastwise indeed, require certificates or coast cockets. If you *except coals*, however, the rest are almost all duty free. This freedom of interior commerce, the effect of the uniformity of the system of taxation, is perhaps one of the principal causes of the prosperity of Great Britain; every great country being necessarily the best and most extensive market for the greater part of the productions of its own industry. If the same freedom in consequence of the same uniformity, could be extended to Ireland and the Plantations, both the grandeur of  
‘ the



" the State, and the prosperity of every part of the empire, would  
 " probably still be greater than at present." \*

Until therefore the coal trade is allowed to run its course in a free channel, the claim to remove the grievances which arise from the duties on coal, should be pleaded on a firm principle of *right or common justice*, and not by any means on the ground of indulgence.

Having thus, Sir, laid before you arguments drawn from the present state of the coal trade, in order to establish a conviction of the propriety of abolishing the taxes on coal; I shall, in my next letter, take a more extensive view of my subject, by entering upon a free discussion of it, considered more immediately as a political question.

I have the honour to be,

Sir,

Your very humble servant,

THE AUTHOR.

\* See Dr. Smith's *Wealth of Nations*, vol. 3, page 382.

the State, and the property of every part of the empire would  
probably will be greater than at present.

It will therefore be allowed to run its course in a  
free channel, the claim to remove the grievance which will  
from the State on coal, should be treated on a fair principle  
of right or common justice, and not by any means on the ground  
of expediency.

Having thus, Sir, laid before you arguments drawn from  
the present state of the coal trade, in order to establish a com-  
mon or the propriety of abolishing the taxes on coal, I shall in  
my next letter, take a more extensive view of my subject, by con-  
sidering upon a free discussion of it, considered more immediately  
as a political question.

I have the honor to be,  
Sir, your obedient servant,  
Your very humble servant,

THE AUTHOR.

Printed by J. Smith, in Pall-mall, London, vol. 2, page 382.

# LETTERS

ADDRESSED

TO THE

RIGHT HONOURABLE

WILLIAM PITT, &c.

## LETTER II.

*Containing a free discussion on the ground of sound policy of the Inequality, the Oppression, and the Impolicy of the DUTIES Imposed on Seaborne Coal for Home Consumption.*

SIR,

THE arguments which I took the liberty of laying before you in a former letter, to establish a conviction of the propriety and expediency of an immediate removal of the duties on coal, were chiefly taken from the nature and situation of the coal trade, and its great importance to Great Britain. I am well aware, Sir, that by gentlemen whose abilities are exerted in

N

the



the higher departments of politics, arguments drawn from such a source, may perhaps be deemed weak and desultory. Permit me, however, to observe, that an indifference to commercial knowledge, has introduced into our statute book, many regulations which have impeded materially the commercial welfare of this country. I mean not, Sir, by this reflection, to include any part of your political conduct. Fortunately for Great Britain, commercial politics have always engaged a large share of your attention.

To comment on the facts stated, or the arguments already adduced, would be departing from the leading object of this letter. Give me leave therefore, without further preface, to point out the inequality, the oppression, and the impolicy of the duties imposed on sea-borne coal, by an appeal to the established principles of sound policy.

In discussing this subject, it is necessary I should avail myself of the usual forms of regular investigation. To accomplish this end, I must solicit your indulgence, while I bring to your recollection, the duties imposed on coal, the sums produced thereby to the revenue annually, and the leading doctrines of taxation.

*The*

*The following is a statement of the Duties on Coal in the port of London.*

	Per Chalder.	Per Ton.
	L. s. d.	L. s. d.
By 8th Ann, ch. 4, - - -	0 3 0	0 2 0
By 9th Ann, ch. 6, - - -	0 2 0	0 1 4
By 9th Ann, c. 22, for building churches, - - -	0 3 0	0 3 0
Impost in 1779, of five per cent.	0 0 4 $\frac{1}{10}$	0 0 3 $\frac{1}{10}$
Impost in 1782, of five per cent.	0 0 4 $\frac{1}{10}$	0 0 3 $\frac{1}{10}$
	<hr/> 0 8 9 $\frac{1}{10}$	<hr/> 0 6 11 $\frac{1}{10}$
Added to raise the fraction to an integer, - - -	- - - $\frac{9}{10}$	- - - $\frac{11}{10}$
	<hr/> 0 8 10	<hr/> 0 7 0

*The Duties on Coals Carried Coastways into the Out Ports, are,*

	Per Chalder.	Per Ton.
	L. s. d.	L. s. d.
By 8th Ann, chap. 4, - - -	0 3 0	0 2 0
By 9th Ann, chap. 6, - - -	0 2 0	0 1 4
Impost in 1779, of five per cent. -	0 0 3	0 0 2
Impost in 1782, of five per cent. -	0 0 3	0 0 2
	<hr/> 0 5 6	<hr/> 0 3 8

It

It appears from the report of the committee appointed to examine the state of the several accompts and other papers presented to the House of Commons in 1791, that the Duties on Coal in London and the out ports, raised the following sums nett produce annually,

					L.	s.	d.
In 1786,	-	-	-	-	474152	2	5
In 1787,	-	-	-	-	524666	18	9
In 1788,	-	-	-	-	534468	6	0
In 1789,	-	-	-	-	551919	16	1
In 1790,	-	-	-	-	510945	19	2½

Having stated the amount of the duties on coal, and the sums produced thereby annually, I must beg leave to direct your attention to the following established principles of political œconomy.

I have already observed in a former letter, that the establishment of a regular administration of justice, is necessary to the acquisition and security of wealth; and that subordination is inseparable from civil government. The causes of superiority among men, bear some resemblance to the condition and improvement of the tribe or community in which it takes place. In rude nations, it owes its establishment to personal qualifications; but in civilized society, the causes of superior distinctions are various and complicated. The united wisdom of a multitude of counsellors in each of the most enlightened nations in Europe,



Europe, has approved of the principle of subordination even in the dignified form of Majesty itself; and the line of hereditary succession to the Crown, is one of the most valuable principles of our admirable Constitution.\*

Subordination has for its common object, the good of the community at large. To administer justice—to carry forward useful public works and institutions—to promote the interest of religion, morality and learning—to render more extensive agriculture, manufactures and commerce—and to protect a people from the invasion of foreign enemies—are the important duties imposed upon the supreme civil officer and State, in securing the public good. The expence attending the performance of these duties, and in supporting the dignity of the Crown, must be discharged by a general establishment. The source of revenue belonging to the Sovereign and State, may consist either in public stock, or in public lands. These, however, are often found insufficient to defray the necessary expenditure of a great and civilized Nation. In such cases, it is necessary that the people

\* Hereditary succession to the Crown, constituted the most important part of the Polish Revolution. In May 1791, these wise and brave people, after being bent down with the heavy pressure of the accumulated distresses attendant on elective Monarchy, unanimously embraced the salutary principle of hereditary succession. The ambitious Catharine of Russia, beheld with extravagant jealousy, the invigorating tendency of the virtue and wisdom of these moderate Reformers; and was permitted, to the disgrace of the enlightened nations in Europe, without interruption, remonstrance or threat, to effect a Counter Revolution by the most unjust, wanton, and cruel display of the force of arms, that ever stained the pages of the history of a civilized country.

should contribute individually, a part of their own to the public revenue, according to the exigencies of the State.

Having thus established the ground upon which the moral obligation to pay taxes is built, I shall next take the liberty to direct your attention to the consideration of two general principles, which perhaps will be found to comprehend the leading doctrines of taxation. \* The *first* and grand principle of imposing taxes is, to oblige each individual to contribute to the public revenue, in proportion to his ability, without the existence of local or partial exemptions. The *second* is, that taxes should, if possible, be made subservient to the valuable purposes of increasing the different sources of national wealth, strength, and happiness: but even in the most desperate cases, where this is impracticable, the judicious financier ought carefully to avoid any tax which tends to check industry, distress genius, clog the operations of the farmer, the manufacturer and merchant, or oppress materially any part of the community, particularly "the poor of the land." Hence it is, that taxes on the price of labour, on necessaries of life, and on raw materials, or capital instruments in agriculture and manufactures, carry in their bosom

\* The mode of imposing taxes, the expence attending gathering them, and the *time* fixed for payment thereof, make an important part of the system of taxation. It is unnecessary, however, to bestow particular attention in the present instance on these points. The two principles I have pointed out, are sufficient for my purpose; and it is almost unnecessary to observe, they are so well established by the authority of our ablest political writers, as to render any attempt to point out their excellence very unnecessary.

(as

((as Lord Kaimes expresses it) ‘*a slow poison.*’ De Wit observes,  
 ‘ that the Dutch taxes upon articles of consumption, have raised  
 ‘ the price of their broad cloth forty *per cent.*; and our manu-  
 ‘ factures by the same means, are raised at least thirty *per cent.*  
 ‘ Britain, says Lord Kaimes, has long laboured under this chroni-  
 ‘ cal distemper; which, by excluding her from foreign markets,  
 ‘ will not only put an end to her own manufactures, but will open  
 ‘ a wide door to the foreign, as smuggling cannot be prevented  
 ‘ where commodities imported are much cheaper than our own.’ \*

To avoid being charged with prolixity, I shall not detain your attention by a tedious enumeration of political maxims, but shall proceed to an immediate application of those I have already specified, for the purpose of pointing out the inequality, the oppression, and the impolicy of the duties imposed on coal for home consumption.

Of all the ample detail of taxes imposed upon British subjects, the tax on the article of coal is the most partial, oppressive, and impolitic. It is partial, because it is laid not on the whole, but only on a part of the community, and on *that* part too, who,

\* Taxes, says Lord Kaimes, were long in use before it was discovered that they could be made subservient to other purposes, beside that of supporting Government. In the fifteenth century, the States of Burgundy rejected with indignation, a demand made by the Duke, of a duty on salt; though they found no other objection, but that it would oppress the poor people, who lived chiefly on salt meat and salt fish. It did not occur to them, that such a tax might hurt their manufactures, by raising the price of labour. See Kaimes’ *Sketches of the History of Man*, Vol. II. page 367.

above



above all others, should have been *entirely exempted from this tax*. The inhabitants of London, those of the principal towns coast-ways, and in several of the southern counties in England, and those in Scotland, from the Redhead near Montrose, to the Land's-end on the east coast, and from the Clyde to the Land's-end on the west coast, have no coal but that which is conveyed to them by water carriage. Whereas the inhabitants of Edinburgh, Glasgow, Paisley, and many other towns in Scotland; and those in Wakefield, Leeds, Sheffield, Birmingham, Stafford, and other flourishing towns in England, are furnished by nature, with large supplies of coal at reasonable prices, without any of those disadvantages inseparable from obtaining coal wrought at great depths from the surface of the earth; and above all, without being burdened with the heavy charges of water carriage, which, from the extravagant wages given to seamen, and the weight and bulk of the article itself, amount in general, to more than the original price paid for coal at the pit mouth.

You cannot but allow, Sir, that a small degree of knowledge, and a much less share of humanity, might easily determine which of these two divisions of the principal parts of the subjects of this country, ought to have been exempted from a tax upon coal; yet, I am sorry to be obliged to remark, that folly seems to have taken the place of wisdom, and cruelty and political injustice, the place of humanity, when a decision was made on this subject in the House of Commons of Great Britain: for it was on those alone who were exposed to local disadvantages,  
and

and who could only be supplied with sea-borne coal, that these duties were imposed. "In a country, (says the ingenious Dr. Smith) where the winters are so cold as in Great Britain, fuel is, during that season, in the strictest sense of the word, a necessary of life, not only for the purpose of dressing victuals, but for the comfortable subsistence of many different sorts of workmen, who work within doors; and coals are the cheapest of all fuel. The price of fuel has so important an influence upon that of labour, that all over Great Britain, manufactures have confined themselves principally to the coal counties; other parts of the country, on account of the high price of that necessary article, not being able to work so cheap. In some manufactures, besides, coal is a necessary instrument of trade; as in those of glass, iron, and all other metals. If a bounty could in any case be reasonable, it might perhaps be so upon the transportation of coals from those parts of the country in which they abound, to those in which they are wanted. But the Legislature, instead of a bounty, has imposed a tax of three shillings and threepence a ton upon coal carried coastways,\* which upon most sorts of coal, is more than sixty *per cent.* of the original price at the coal-pit. Coals carried either by land or by inland navigation, pay no duty. Where they are naturally cheap, they are consumed duty free; where they are naturally dear, they are loaded with heavy duty." "Is it not an egregious blunder, (says Lord Kaimes), to lay a great duty on those who pay a high price for coal, and no duty on

\* This duty is at present three shillings and eightpence.

those who have it cheap. If there must be a coal duty, let water born coal be exempted; not only, because even without duty it comes dear to the consumer, but also, for the encouragement of seamen. For the honour of Britain, this duty ought to be expunged from our statute book, never again to shew its face."

Such, Sir, is the inequality of the coal tax. But this is not all. Its general principle is not only founded upon an absolute and total violation of the first and fundamental law of taxation, namely, that each individual shall contribute to the public revenue in proportion to his ability, without the existence of local or partial exemptions; but its subordinate parts are fraught with the most glaring and scandalous partiality, eminently unfriendly to every sentiment of political virtue. Sound policy has for ages past instructed the financier to exempt as much as possible, the labouring poor from burdensome taxes; and the dictates of humanity and religion, have furnished mankind in civilized countries with the most powerful arguments, to prevent them from insulting the venerable countenance of human misery, in whatever garb or situation it may appear: whether in the dreary and uncomfortable walls of a lonely cottage, or in the superb apartments of Royal Palaces. Those, Sir, who first contrived this tax, have been actuated by principles diametrically opposite to these. They have exempted from the payment of the coal duty in Scotland, the districts and towns inhabited by the opulent and wealthy, and imposed upon the inhabitants of the barren



barren and bleak parts of the kingdom, a heavy duty, which, to the greatest part of them, operates as a prohibition \*. Coals carried from the bridge of Stirling, which is on the Frith of Forth, to the town of Dunbar, or to Redhead, or to any part betwixt them, or from Ellenfoot to Bankend, in the county of Cumberland, or from any creek, or place, or, to any other creek or place between Ellenfoot and Bankend aforesaid, are not by reason of water carriage, liable to any duty or customs.

“ When the treaty of Union was formed between the two British kingdoms, the Scottish Commissioners made a very unreasonable, if not *unjust distinction* between the people of that kingdom in the article of coals. Those which inhabit the centre, which is the most fertile and opulent part of the country, and where coal is found in abundance, are, in virtue of the treaty, exempted from any duty upon that necessary article. While those who inhabit the rugged and barren extremities of the kingdom, where nature has denied coal-mines, and to which the expence of water carriage from distant parts, amount to more than

\* The situation of the poor has, it would appear, always been distressing in the different parts of this country, and particularly in Scotland, with regard to the comfortable use of this necessary of life. *Æneas Sylvius*, who visited this Island about the middle of the fifteenth century, relates, “ that he saw in Scotland the poor people, who, in rags, begged at the churches, receive for alms, pieces of stone, with which they went away contented. This species of stone, says he, whether with sulphur or whatever inflammable substance it may be impregnated, they burn in place of wood, of which their country is destitute.” *Æneas Sylvius*, page 443.

the prime cost of the coals, are burdened with a duty of five and sixpence *per* chalders \*.

“ Thus the people who have coal at their doors, and at the rate of eight or nine shillings, pay no duty; but those who inhabit the more rigid climate of the North, who severely feel the chilling blasts of the frozen seas, to the heavy expence of a long water carriage, port charges, &c. have to pay another sum equal to more than half the prime cost of the article.

“ The aggregate of these various expences, amounts in some places to twenty-five, and in the more distant parts to thirty.

\* “ Taxes in general press less severely upon the inhabitants of large and opulent towns, and trading and commercial districts, than on distant rural provinces, where wealth and commerce have not been fully established; it is of great consequence that Legislators, when about to adopt any fiscal regulation, should *not* form a judgment of its effects upon the community at large, from what they observe it will produce on the people in their immediate neighbourhood; but they ought to be particularly attentive to observe what will be its operation upon the distant provinces, in order that it may be adapted to the circumstances and situation of these provinces. For if the regulation shall be such as to repress the industry of the people in these poor provinces, it will not only be there unproductive itself, but it will, in the most effectual manner, render all other taxes unproductive, and keep the people ever poor, dispirited, and incapable of contributing their share towards the public revenue of the State, and of course will render the burden more heavy upon the others. In these circumstances, it becomes the duty of a wise Legislator, not from principles of humanity alone, but in compliance with the dictates of natural equity and sound policy, so to mitigate every burden imposed, as to be exactly proportioned to the circumstances of the district, and abilities of the people, in every part of the country, wherever that can be done.” See *Observations on the effects of the Coal duty upon the remote and thinly peopled Coasts of Britain, &c.* by Dr. James Anderson.

shillings

shillings or upwards *per* chaldron : besides which, the importers of the coal have been till very lately, subjected to unlimited impositions by Custom-house officers in the name of fees : and it may be farther observed, that a great number of people live at a considerable distance from the ports where the coals are entered, and have a subsequent land carriage to pay also." \*

This system of inequality is extended also to the inhabitants of Ireland ; and, what is extremely absurd indeed, it even bestows its partial favours on the inhabitants of France, Denmark, Sweden, Russia, Portugal, Norway, and Holland. The duty on coals exported to Ireland, is only one shilling and two-pence *per* chaldron. Those carried coastways to any of the out ports in Britain, are loaded with a tax of five and sixpence. Thus we give, as an ingenious writer has observed, to Irish industry, a premium against British industry, of four shillings and fourpence *per* chaldron †.

The

\* See a Tour through the Highlands of Scotland and the Hebrides, by Mr. Knox.

† " Those who inhabit the west coast of Britain have still further reason to complain that they have been treated with singular severity in regard to this article ; for while the people of Ireland have been permitted to import as many coals as they pleased, from Britain, at the low duty of 9½d. *per* ton, they themselves have been debarred from obtaining this necessary of life, unless under a duty of nearly FIVE times that amount. What was the policy that could induce the British Parliament to establish such an unnatural distinction, it is hard to say ; but certainly it could not be a desire to augment the revenue of Britain ; for by allowing the Irish rock salt from Liverpool, which the British are also prohibited from obtaining, together with coal on this low duty, the Irish are enabled to manufacture salt, on such easy terms, as to have established a contraband trade in that article along all the west coasts

Q

" of



The duty on coal exported to foreign countries, is fifteen shillings and fivepence *per Newcastle* chalder, and the duties on coals carried to the port of *London*, are eight shillings and tenpence *per London* chalder. Eight Newcastle chalders are supposed to be equal to fifteen London chalders. Consequently, foreigners have English coal imported to them at fifteen shillings and fivepence *per Newcastle* chalder, and the inhabitants of London are obliged to pay at the rate of sixteen shillings and sixpence three farthings for the same quantity. "This favours foreigners more than our own people, more especially the inhabitants in the city of London and its neighbourhood, who pay much more duty *per chalder* than foreigners; so we hereby encourage them to underwork the Londoners more immediately in iron wares, and something likewise in all manufactures where coals are used. A tax on a commodity of such general use to the poor, as well as to the rich, must, like our excises, add to the dearth of our poors living, raise the wages of their labour; and the price of manufactured goods, which likewise insensibly affects the rich: but who can express the hardships and miseries of the poor, when hard winters, (such as that in January 1739 or 1740), raise the price of coals excessively? And yet a heavy tax is on them still adding to the oppression." \*

"of Britain, which no human power, under these circumstances, ever can prevent, to such an extent that the revenue of Britain has been diminished thereby to the amount of at least A HUNDRED THOUSAND POUNDS a-year; which the writer hereof undertakes to substantiate, if ever he shall be properly called upon for that purpose." See *Observations on the effects of the Coal-duty*, by Dr. James Anderson, page 29th.

\* See Decker on trade, page 7th.

To complete this sketch of the inequality which pervades the whole system of taxation on coal, I must beg leave, (without meaning to be personal), to produce as a striking example, the local duty of twelvepence *per* chaldcr, on all coals transported from the river Tyne, granted by King Charles the II to his natural son Charles Duke of Richmond and Lenox, and failing him and his heirs, to Louise Duchesse of Portsmouth, and her heirs, for ever.

It is not by any means singular, that the tendency of this local tax in its original form, was not adverted to during the infancy of the coal trade. At that time, the river Tyne enjoyed in a great measure, an exclusive trade of working and transporting coal to the out ports, and to the city of London \*. It could not therefore

\* It is not certainly known how long coals have been dug in Great Britain. The first sort of fuel which all nations used was probably wood, and as that grew scarce, men began to search into the bowels of the earth for something to supply its place. We have good reason to believe, that the Newcastle coal-pits were wrought in the time of the Romans, for coal cinders have been found at the bottom of a city built by the Romans in that country; but whether they were not wrought by the Britons before the Roman invasion, is a question which cannot perhaps be positively decided either way.

Anderfon, in his history of Commerce, fixes the introduction of Newcastle coal into London, at so early a period as the year 1305; and mentions a complaint of the nobility and gentry, which was presented to the King against the use of sea coal, as a public nuisance. A similar prejudice prevails at this day, among those who have not been accustomed to pit coal fires. The great Hoffman had given it as his opinion, that the peripneumony, the dry asthma, and the consumption, were common maladies amongst the inhabitants of Liege and London, and that they were occasioned by the great use of pit coal in these places. M. Morand, in 1769, was at the trouble to inquire into this matter,



therefore appear in the light of a partial imposition ; nor would the darkness which obscured the minds of our most eminent statesmen in those days, on every subject intimately connected with commercial politics, allow them to discover that a tax upon this necessary of life, and capital instrument in manufactures and agriculture, was contrary to the interest of Great Britain. As soon, however, as the coal trade was established on the banks of other rivers, political justice, as well as sound policy, should have induced the Legislature either to have imposed the same duty on these rivers, or to have modified upon a general principle the original local tax, so as to obtain the amount of it collectively, by an inferior and equal impost on each river. This amendment, must have appeared to the unprejudiced mind highly indispensable, when it was found that the coal trade was chiefly confined to *two rivers only*, which, from their situation and proximity to each other, possessed common advantages.

The consequences arising from this tax, are, in my humble opinion, of a very dangerous nature ; and without arrogating to

matter, and it appears from the attestation of the College of Physicians in *London* ; of the Faculty of Medicine at *Paris*, of the Physicians at *Liege*, at *Lyons*, and other places, that the opinion concerning the peculiar infalubrity of pit coal fires, is utterly without foundation. See *Dr. Watson's Chemical Essays*, Vol. II.

Mr. Hume however, assures us, that public notice was taken of the coal trade in the days of Henry III. who, in the year 1272, granted a charter to the town of Newcastle, giving the inhabitants a licence to dig coals, and the first statute relating to this article, was the 9th of Henry V. chap. 10, ordaining all keels in the port of Newcastle, to be measured by Commissioners, before they carried coals, on pain of forfeiture. They were not brought into common use until the reign of Charles the I. and were then sold for about seventeen shillings *per* chalders.

myself



myself the gift of prophecy, I am convinced it cannot long exist, unless it is made more perfect in its principle, and less pernicious in its tendency. It draws, by a kind of local deceit, several thousands annually, out of the pockets of consumers of coals, already overburdened with heavy duties on this article; and it operates evidently upon the unfair principle of an arbitrary law, against the common privileges of a great and respectable body of coal owners on the river Tyne, remarkably distinguished for adventurous and bold exertions in a valuable and dangerous trade.

Such marked deviation in the conduct of our forefathers, from the broad base of political justice, and the invigorating and dignified conduct of the faithful guardians of our rights and liberties, and the impartial administrators of public justice, tend too frequently to destroy sentiments of loyalty in the minds of those exposed to the inconveniencies and pressure of partial imposts, and furnish dangerous opportunities to licentious pens, of sowing, with too much success, the seeds of dissatisfaction and discontent in the minds of the vulgar.

There is a particular period in the progress of civilization, which predisposes the vulgar to take an active part in politics as well as in religion. It is true, indeed, they are more apt in the earlier stages of refinement, to violence of address and sentiment in defence of a favourite religion, than to stickle about abstract political theories. Yet it is a fact, well authenticated, that as soon as the harsh visage of religious persecution disappears, and mankind are in possession of the full enjoyment of religious toleration, they

R

turn

turn their attention with avidity, to the nature of civil institutions, and in many instances, investigate with wild enthusiasm, the principles of the particular Government which affords them protection. The lower classes of people of this country, seem to have arrived at the critical and imperfect state of improvement I have now described: and the consequence is, that the profound doctrines of John Calvin and Martin Luther, have yielded, with great readiness, to the violent and absurd doctrines of Thomas Paine.

These poor deluded people have neither knowledge nor discrimination, to enable them to detect the impositions they are exposed to by the licentious animadversions of the malicious and unprincipled enemies to the established Government of this country. To remove every real cause of oppression, and every obstruction to the comfortable subsistence of these misguided men, would be the most effectual way to banish their discontents, and establish in their breasts, such salutary sentiments as would attach them to their King and country, and to peace and good order in society. *A species of Reform, which ought, in my humble opinion, to take the precedence in point of time, to every species of abstract and theoretical Reformation.\**

\* Every endeavour during these unruly times, to establish unanimity of sentiment in the minds of the people of this country, both in the higher and lower walks of life, will, I believe, be welcomed by every wise and good man. I have often regretted, that no attempt has been made by any of our political writers, to accomplish so desirable and so important an end; and have ventured to suggest at the end of these letters, the outlines of a plan for this purpose.

Having

Having thus pointed out the *inequality* of the taxes on coals, I shall take leave of this part of the subject of this letter, by quoting a passage from the celebrated Mr. Hume's political discourses. "But the most pernicious of all taxes, are those which are *arbitrary*. They are commonly converted by their management into punishments on industry; and also by their unavoidable *inequality*, are more grievous than by their real burden which they impose. It is surprising, therefore, to see them have a place amongst any civilized people." \*

It is with real anxiety, I attempt to delineate the *oppressive nature* of the tax upon coal. My sincere wish is, to avoid illiberal reflections, and unhandsome attacks upon public characters; yet, the merciless depredations committed upon the happiness of many thousands of the inhabitants of Great Britain, by this tax, must unavoidably involve in its discussion, impassioned language, and keen animadversion.

It is not, Sir, my intention to paint in too strong colouring, the pernicious effects of the coal tax. In pleading the cause of the poor and the oppressed, the dictates of truth ought to be strictly obeyed. On such sacred subjects there ought to be "no shuffling." The unnecessary etiquette of false ceremony should be thrown aside, the secret influence of private interest, or temporary popularity banished from the mind, and the curtain of

\* It should likewise be recollected, that to apportion taxes with all possible impartiality, is an essential requisite to their having the full force of *moral obligation*.

reason



reason and justice drawn up, in order to exhibit without partiality, and without prejudice, the disgraceful scene of misery and wretchedness, occasioned by the most absurd, pernicious, and oppressive tax that is to be found amongst the political regulations of a free and an enlightened nation.

Inequality in taxation, or to use a more unequivocal expression, *political injustice*, when carried to an extreme, calls forth indignation; but when the load of human woe is wantonly increased by the hand of power, that emotion, strong as it is, must yield to the afflicting impulses of heartfelt sorrow.

The inhabitants of many of the counties in England, where coal is taxed, spend the most wretched and miserable lives. Destitute of wood in many parts of the kingdom, the substitute is furze; but even this poor shrub is almost extirpated, and the scrapings of the stubble of half ripened oats, is now the only fuel they have in a bleak climate and unsheltered country, to warm their weary limbs before they lay themselves down to rest on damp straw, or the harsh twigs of withered ling.

In some parts of Scotland, where coals are taxed, the situation of the common people is still more deplorable. If, during the summer months, they are prevented by continued rains, from gathering in a sufficient quantity of peat, their situation during winter, is wretched beyond description. The mothers in such cases, are obliged, during a principal part of that season, to lye in  
bed

bed with their children, to prevent them from the fatal effects of the inclemency of the weather; while their husbands, stung to the heart with vexation and grief, are engaged chiefly in the performance of the trifling offices of household œconomy, and in imprecating the Almighty Father of heaven and of earth, to bestow upon them, and their oppressed family, patience and fortitude to enable them to endure their hard fate. If the situation of the young and the vigorous is such, how acute, how complete, how insupportable must be the wretchedness of the aged, the infirm, and the sick? The cottages of these unfortunate people are, by this cruel tax, converted into dungeons, in some respects more shocking to humanity than many of those described by the late benevolent Howard. The walls of prisons are in general, well fortified against the severities of seasons, and even the most wretched prisoners are regularly supplied with necessary sustenance. But these unfortunate cottagers, are not only exposed to the hardships and vexation of procuring on a precarious foundation, victuals for their pitiable families; but what must be very distressing indeed, when they have obtained the scanty supplies necessary to the very existence of their wives and children, they are obliged, for *want of fuel*, to present food to their whetted appetites, in the form nature adopts in feeding the beasts of the field, and the fowls of the air. Such situations require no comment. To feeling hearts, they speak a language stronger than that of description.

The public attention has lately been much engaged by animadversions on the rights of man. In this, as in all discus-

S.

sions.

fions where parties are violent, opinions diametrically opposite are generally to be expected. But the right that every person has to subsist, is a *sacred right, established by the unchangeable laws of nature*; and to the propriety and necessity of which, every rational being must readily subscribe. "Previous to all laws of society, man had a right to subsist; and is he to lose that right by the establishment of laws? To sell the produce of the earth to the people at an exorbitant price, is in reality to deprive them of it. To wrest from them by a tax, the natural means of preserving life, is to effect the very principle of their existence." \*

It is a very extraordinary fact, that the "sea of trouble" these inoffensive sufferers have been exposed to, has never excited the sympathy of the people of this country. A people justly celebrated amongst the nations of Europe for humanity, charity, and generosity. The magnificent public buildings for charitable purposes, every where to be found in Great Britain, establish abundantly our national character; and the means lately used to annihilate the disgraceful traffic of buying and selling our fellow creatures, afford a pleasing proof *of the susceptibility* of the hearts of the inhabitants of this Island, to impressions of humanity and benevolence. Just as these remarks are, it must be acknowledged, the amiable virtue of humanity is often called into action by accidental and precarious causes. It has been owing to this circumstance, that foreigners have sometimes ascribed the instances of national charity and humanity, which have met their

\* Abbe Raynal.



observation in this country, more to the influence of *fashion*, than to the disinterested and unalterable principles of morality. But this is an exaggerated representation. The power of fashion is great in all civilized countries. It is not singular, therefore, to find it particularly so in Great Britain. Its influence, however, is very circumscribed when opposed to the unchangeable and extensive virtues of the heart. It has sometimes happened, indeed, that the feelings of humanity have been strangely perverted by fashion, in such instances, as were apparently of an indifferent nature. A very striking example of this was lately to be met with in the metropolis of this country, in which even the tender and amiable hearts of "Nature's fairest work" were so very much misled, as to place the attendance on the trial of a much persecuted individual in the first class of their favourite amusements. \*

It is likewise true, that the distresses which have strong and popular features, are more apt to excite public sympathy, than even the most oppressive and acute private misery. There cannot be adduced, a case more in point to illustrate the justness of this remark, than the large share of public sympathy which has regularly been excited by Emigrations from the Highlands of Scotland; while at the same time, the situation of the poor, and cruelly oppressed inhabitants I have already described, and who are many of them compelled to remain in their native country, are entirely unnoticed and unpitied. How very opposite are the

\* The trial of Mr. Hastings.

situations of these two classes of men? Those who emigrate, are in general, in the vigour of life, and blessed with the full enjoyment of health; The satisfaction, or to adopt the language of the ingenious Mr. Burke \*, the delight they feel by being relieved from the load of misery inflicted upon them from their infancy, the pleasing expectation of meeting in a foreign country with many of their countrymen and friends, the assurances they have received of the protection and patronage of the community of which they intend to become members, and above all, the invigorating hope of becoming independent, are circumstances which tend very much to alleviate the hardships to which they may be exposed, and mitigate in some degree, the strong and distressing emotions every man must feel in taking leave of his relations, friends, and native country. †

The

\* The affection which succeeds a cessation of pain, Mr. Burke calls delight.

† The following beautiful lines are taken from the *Emigrant*, a poem written by the Right Honourable Henry Erskine, Dean of Faculty:

Fast by the margin of a mossy rill,  
That wandered, gurgling, down a heath clad hill,  
An ancient shepherd stood oppress'd with woe,  
And ey'd the ocean's flood that foam'd below;  
Where, gently rocking on the rising tide,  
A ship's unwonted form was seen to ride.  
Unwonted, well I ween; for ne'er before,  
Had touch'd one keel, the solitary shore;  
Nor had the swain's rude footsteps ever stray'd,  
Beyond the shelter of his native shade.  
His few remaining hairs were silver grey,  
And his rough face had seen a better day.

Around

The censure of the public, in consequence of these emigrations, has frequently fallen upon the proprietors of lands in the Highlands. *The truth is, however, that the tax upon sea-borne coal, has operated more perhaps, than any other cause, in producing these very serious and impolitic effects.* It is this tax which prohibits, in a great measure, the establishment of manufactures. It is it alone, which impedes so very materially, the cultivation of the ground; and it is this tax consequently, which deprives the labouring poor of the most extensive sources of employment; exposes them to the miseries of a scanty and unwholesome fare,

Around him, bleating, stray'd a scanty flock,  
And a few goats o'erhung the neighbouring rock,  
One faithful dog his sorrows seem'd to share,  
And strove, with many a trick, to ease his care.  
While o'er his furrow'd cheeks, the salt drops ran,  
He tun'd his rustic reed, and thus began:

"Farewel! farewel! dear Caledonia's strand,

"Rough though thou be, yet still my native land,

"Exil'd from thee I seek a foreign shore,

"Friends, kindred, country, to behold no more:

"By hard oppression driv'n, my helpless age,

"That should e'er now have left life's bustling stage,

"Is forc'd the ocean's boist'rous breast to brave,

"In a far, foreign land, to seek a grave.

"For you, my friends, and neighbours, of the vale,

"Who now with kindly tears my fate bewail,

"Soon may our King, whose breast paternal glows,

"With tenderest feelings, for his peoples woes,

"Soon may the rulers of this mighty land,

"To ease your sorrows stretch the helping hand;

"Else soon, too soon, your hapless fate shall be

"Like me to suffer, to depart like me."

T

and



and to the numerous train of ills attendant on the most extensive and complicated misery\*.

Grazing, instead of arable farms, under such circumstances, are the only means by which these lands can be made in any degree valuable. The excessive wetness of summer and autumnal seasons, added to the natural barrenness, and the uncultivated state of the soil, corroborate, in a remarkable degree, the justness of this opinion.

If, however, the conduct of the gentlemen of landed property has, in any cases been oppressive, it is but fair to stain their character with the contumely of public censure. And although it is believed by many, that these representations which have been presented to the public eye, have not been entirely without foundation; yet I cannot help ascribing their strong features chiefly to exaggerated description. To oblige a people to leave their native country, is both cruel and impolitic; yet, if we duly attend to the hardships and miseries those who emigrate are ex-

\* The following description of the Isles of Arran is taken from Mr. Pennant's Tour in Scotland, &c.

"The men on the Isle of Arran are strong, tall, and well made; all speak the Erse language, but the ancient habit is entirely laid aside. Their diet is chiefly potatoes and meal; and, during winter, some dried mutton or goat is added to their hard fare. A deep dejection appears in general through the countenances of all: no time can be spared for amusements of any kind; the whole being given for procuring the means of paying their rent; of laying in their fuel; or getting a scanty pittance of meat and clothing.

posed

posed to in their native country, by a stagnation of industry, occasioned by the duty on coal, our sympathy towards these apparently distressed emigrants, will be greatly mitigated. In emigrating from their native country, they at once part with the vexations of a weary, idle, and miserable life; and embrace the pleasing prospects of a more favourable situation, which holds out to honesty and industry, the most ample rewards. To form regulations to induce these people to settle in our manufacturing towns, would prove, in the present situation of the Highlands respecting fuel, *both a politic and benevolent measure* \*.

To enable the proprietors of lands in the Highlands, to establish manufactures, and to give full employment to the lower classes of the people, they must be in possession of abundance of coals upon moderate terms. It is but doing these gentlemen common justice to remark, that from the days of Pelham's administration, down to the present time, they have repeatedly used their most anxious endeavour to effect an abolition of the duty on coal; and I must beg leave to add, that the liberal attempts lately made by individuals among them, in exploring their lands for coal, and in attempting to establish manufactures, afford marked and unequivocal testimonies of their willingness to promote the interests of their country.

Archibald Duke of Argyll, about the year 1748, introduced the linen manufacture into this parish, which has since been at-

\* Might not these people find abundance of employment in cultivating many parts of our uncultivated lands both in Scotland and in England?

tended



tended with beneficial consequences to the country: and about the year 1776, the present Duke first established a woollen manufacture, having, at a very considerable expence, built houses, erected machinery, and provided every material necessary for carrying it on successfully at the water of Douglas. At the same time, his Grace, as an additional encouragement, gave the farm upon which the factory was built, at a very low rent, took some shares in the concern, and did every thing in his power to insure success to so patriotic an undertaking. The plan was also seconded by many gentlemen in the country, and advanced to the manufacturer at 2½ per cent. interest. Notwithstanding which, and, that his Grace gave the use of the buildings, and whole utensils *gratis*, the business was not conducted with advantage. It is still however carried on, and the present occupier has the same encouragement which his predecessors enjoyed. The want of spinners is what he principally complains of, which in a great measure may be accounted for, by the time taken up in so moist a climate, in preserving their peats. That is almost the only fuel in the country. In preparing them females are chiefly employed; and they are often the principal work to be attended to for several months. This unavoidably interferes with, and retards the business of the whole year; and is in fact a very great obstacle to all improvement in this country, the best part of the season being thus consumed in providing fuel.\*

But

\* See Statistical account of Scotland, vol. 5.

Colonel Macleod of Macleod, last summer, commissioned, at a very great expence, a gentlemen of acknowledged abilities in the coal-trade, from Newcastle upon Tyne, to



But the tax upon coal carried coastways, is not only oppressive to the lower classes of people, but also to the gentlemen of landed property in the different districts of England and Scotland, which are supplied by sea-borne coal. The price of the article is so much increased by the tax, that it excludes these gentlemen and their tenants, from reaping the advantages arising from it, as an instrument in agriculture and manufactures. The consequence is, that the rents, particularly of arable ground so situated, bear a small proportion to the rents of those lands where plenty of coal is procured, without being loaded with the exorbitant tax.

The following letters which I had the honour of receiving from two very intelligent gentlemen who possess considerable property in districts where coals are taxed, will substantiate many of the assertions I have made respecting the distresses occasioned by the tax on coals. The first letter is written by a gentleman who resides in Scotland; and the last by a gentleman

to explore his estate in the Isle of Sky, for coal. Such public spirited conduct deserves success; and I am happy to learn, that the probability is greatly on the side of a discovery of workable seams of coal on the Colonel's estate. But should it even happen, that valuable seams of coal are discovered, the acquisition, great as it naturally is, becomes, during the existence of the coal duty, of very little importance. The cheapest, and in some cases, the only way of transporting coal in these Islands, is by water carriage, which will be in effect prohibited by this extravagant duty. The blessings arising from such an useful discovery, will, besides, be circumscribed to the narrow limits of the Island on which it is made, for if they are carried from one Island to another, however short the distance may be, they are liable to the duty imposed on sea-borne coal.

U

who

who has a considerable property in one of the southern counties in which coals are taxed.

EDINBURGH, *October 20, 1792.*

SIR,

I HAVE been favoured with your letter from London, and I am happy to find, that you still persevere in your design of exposing the evils which arise from the duties on sea-borne coal. As you have not communicated to me the nature of the tax which you mean to propose as a substitute for that duty, I can give no opinion on it. But I am perfectly willing to give you all the assistance in my power, by furnishing you with the information I have received on the subject. I need not mention to you, that there are no principles of political œconomy better ascertained than these, that manufactures invariably follow plenty and cheapness of fuel; that the revenue must flourish in proportion to the industry of the people; that every tax which essentially checks industry, in the same proportion diminishes the fund from whence revenue is to be drawn; and consequently, that this tax on coals, is as impolitic as it is oppressive. I have been told by a very respectable person in this country, who is a great coal owner, that a very singular idea prevailed about the time when the tax was first imposed, in the beginning of this century. Machinery was then in its infancy, and it was generally believed, that it was not practicable to dig below the level of the sea: it was therefore calculated, that all the coal above that

that level, would be exhausted in a certain number of years ; and it was thought prudent to oblige those parts of the kingdom which lay at a distance from the coal-mines, to consume their own wood, peat and turf, by rendering sea-borne coal dearer by a tax. If this notion was then prevalent, it cannot have any weight now ; for by the improvement of machinery, and the immense bodies of coal found at very great depths, our posterity is secured in a most plentiful supply for many generations. By taxing sea-borne coal, when that which is carried by land is exempted, an attempt is made, as far as the tax operates, to grant a monopoly of industry and manufactures to those parts of the country who have coal-mines ; in prejudice to those other parts which possess not that advantage from nature : now, I believe it might be proved, that the directly opposite principle is wiser, and that instead of taxing coals carried coastways, a bounty on them would be highly advantageous, and conducive to the general interest. But if it was only a contention for advantages, I should not be so anxious for the repeal of this oppressive burden. My object goes to a much more serious point ; the relief of some of the most acute miseries which human nature can endure, and which are now suffered by the poor of the greatest part of this kingdom. In mentioning these, I shall confine myself to Scotland ; as you will obtain from better hands, a detail of the miseries of England. From the Redhead near Montrose, to the Land's-end on the west coast, this duty is paid ; and it is a fact, that in all that extent of coast, near five hundred miles, and taken in its sinuosities of more than a thousand miles, there  
is



is not one manufacture of any value; their only fuel is peat, which gives little heat; and is very precarious: the most valuable time of the farmers, their servants, and cattle, is consumed in cutting and carrying it home: in wet seasons it often totally fails; and then indeed the misery of the poor is complete. It often happens, that a mother is obliged, during the whole winter, to lye a-bed with five or six children, to preserve some vital heat in them, and though she should save their lives by this extraordinary expedient, she cannot exempt them from that diminution of size and vigour, from that debility, and those diseases, which must be produced by such sufferings.

It appears from the Custom-house books, that the amount of the duty received in Scotland for coals brought coastways, from January 5, 1790, to January 5, 1791,

	L.	s.	d.
amounted to	10237	2	7½

	Tons.	Cwt.
The quantity of coals so carried,	55838	18 0

	L.	s.	d.
Duty from January 5, 1791, to January, 5, 1792,	10371	8	10½

	Tons.	Cwt.
Quantity of coals,	56571	10

Thus, for ten thousands pounds *per annum* to the revenue, agriculture is impeded, manufactures are checked, population is diminished, and the poor suffer incredible misery in more than three-fourths of Scotland.

The

The duty on coal brought coastways, from port to port in Great Britain, is <i>per</i> chalder, Winchester measure,	L.	s.	d.
thirty-six bushels, - - - - -	0	5	6
Ditto into the port of London, - - - - -	0	8	10
Coals exported to Ireland, pay <i>per</i> chalder, - - - - -	0	1	2
To British plantations, - - - - -	0	2	3

The freight from Ireland is not so high from Leith and Greenock, as to many ports of the north of Scotland: thus we give to Irish industry, a premium against British industry, of four shillings and fourpence *per* chalder of coals: and this is so much felt, that in all the north-west coast of Scotland, which abounds in lime-stone and shells, it is usual to send to Ireland for lime for building, and the purposes of agriculture.

If the above sentiments are of any use to you in your intended publication, you are welcome to make use of them, and I promise to substantiate them all by the most undeniable evidence.

I wish you, Sir, and every man who thinks of the removal of this odious tax, all manner of success and happiness; and I am, very sincerely,

Your most obedient, &c.

X

BATH,

BATH, October 30, 1792.

DEAR SIR,

You are doing humanity, and not merely individuals, a favour, in your exertions against the coal tax; with very much satisfaction in the endeavour to assist so good a purpose, I send you, what I hope, may serve it. It happens, that some indispensable avocations have placed me, and will hold me a little from Wales, and therefore, I cannot in the manner I would wish, go into a particular account of all the accumulations of the evils to the present day; but by what you will read below, you will see a list of hardships which that country suffers by this cruel tax, and you will agree with me, when I say, they are such as the good sense of the present day ought to remove. The effects of this impolitic tax becomes more and more alarming, and I prophecy, (without being a prophet), that they will soon be so great, that they must necessarily be removed, and necessity, you know, is a powerful stimulus.

The statement of hardships, you will find below, is from a case, which, for the opinion of the learned in the law, has been stated, and which, for inquiry now into the legal part, I have fortunately happened to have with me. The enumeration of the grievances then of this tax, can be depended upon; for this observation attaches to it, that it was stated by people respectable, who perfectly knew the country, and to people who could judge, and its final object was to effect a removal of that tax by an appeal



peal to Parliament. You can, Sir, refer to the case in my hands. The decrease of industry must follow of consequence, from a tax on a necessary of life. The decrease of inhabitants brought forward as it is, cannot be done away by supposition. What two evils greater can befall a country, it is surely difficult to find; no maxim can be possibly more clearly and soundly founded, than that to cut off a necessary of life, is to abate the industry of people who do stay, and to lose those who cannot; and in both cases, to abridge the very sources of revenue itself. These are maxims universally assented to, and the situation of North Wales affords a proof of their justness too evident to be doubted.

I shall be sorry, if you wish to have more full communications in your work, and that your publication cannot permit me the time to send them. In four or five weeks, I shall be again at home; I could have plenty sent me up, but if there be time for it, as I hope, I should to general description, add the extent, to which hardships and depopulation have now arisen, and these to be confirmed by signatures also respectable.

You will be so good as acquaint me your time; in the meanwhile, although certainly it will not escape your notice, I beg to mention to you from the law part of the case, one circumstance pointing to increase of hardships, by a construction of coal laws. You will observe, by several commissions, and these out of the Exchequer for the purpose, and the returns thereto, Chester is ascertained

certained to be the port; and all places thence into Wales, as far as Beaumaris, as members, parts only of that port; you will see also, by the recital of the acts imposing duties on coals, that the circumstance of water-borne coals is, in what in common construction we should think very precise to exempt these members of ports, that is by the expression of "from port to port." But not in this construction is the precise footing on North Wales. At Beaumaris, and every of the intermediate places, duties are demanded and had. One may, without any offence say, that the law does not clearly so read; and also, that to stretch a doubt for revenue against consumers of articles, and thereby against the prosperity of a country, is very consequent of many of our revenue laws.

The statement from the case is as follows:

It is the misfortune, as is well known of that country, (North Wales), to have neither coal-mines, or any timber for fuel; very few parts of it have peat, and those which have any, have but little. There is no wealth, nor even the employ of manufactures, to enable the people to purchase fuel, which is costly. Even without the duty, and to say nothing of the expences of carriage from the ship home, the ton of coals at Beaumaris, Aberconway, &c. will cost the consumer, sixteen shillings, with no other abatement, than that sometimes very ordinary sort may be had a little lower with the duty, it will be perceived the ton will rise to twenty-one shillings and three-pence.

It

It is very evident, that even without the tax, in a country without wealth or manufactures, coals must be altogether high enough; and that with the duty, they are out of the reach of most of those who most need them. We repeat, that the country has no native coals, no timber for fuel, and very little peat. Of the distress of this country now for fuel, we offer to you this further confirmation; so much are the inhabitants restrained from, and unable to purchase coals at the *duty* price, that the whole of the tax collected at all these places, Beaumaris, &c. is only about L. 450 *per* year.

But the evil stops not at the mere restraint of household warmth, whatever encouragement the removal of the duty might give this country for employment, the duty certainly deprives us of it. We instance the plain direct case of agriculture; the lands are in nature improveable, and in many parts are lime-stones, but lime for land, if at all, is scarcely used. Twenty-one, or twenty-two shillings *per* ton on coals to burn lime, and then to be further increased by a carriage of miles; (ten, fifteen, or twenty), is too great an expence for little farmers; and of such uncherished countries always consist. The practice of liming land is a great benefit to a country, but by the high price, it cannot be followed in North Wales.

And to this obstacle to agriculture, comes yet another. Such is the distress of this country, under this coal duty it may be said, that the poorer sort are reduced to the practice of putting



ring the land to (turf and so as) for fuel. We offer these as facts, certain and easy to be proved. There needs no argument to shew the waste of time, (or the want of employment to make other means for fuel); and the waste to land by this practice, or the loss to the state itself, by defect of manuring lands.

Upon either of the consequences of these hardships for fuel in this country, we assure you that the people decrease in number; of this there is a direct evidence; it is well known in all North Wales, that cottages fall down, are not rebuilt, or replaced in any other way by others.

If it should happen to arise in notion, that part of this state of country and people may be owing to some sort of indolence in the inhabitants, we think that the natural operation of a law which is at best partial, may take off that imputation from the dispositions natural to these or any other people. At the pit mouth, the same coals cost but about five shillings *per* ton, if to this be added, the carriage to the consumer in the coal countries, two shillings and sixpence. Whereas in North Wales, with the same rate for carriage, the same quantity of the same article, will cost the consumer twenty-three shillings and sixpence. Freight he knows he must submit to, but to tax him whose situation of country most requires to be eased, and particularly to seem to strain a law to subject him to that partial duty, discourages, and disheartens, and is equally cruel and impolitic.

I am, with sincere regard,

Yours, &c.

Such,

Such, Sir, is the *inequality*; and such is the *oppressive nature* of the duties imposed on sea-borne coal. To you, Sir, and to those accustomed to take comprehensive views of commercial subjects, a wide field here presents itself, in which might be displayed, the most brilliant talents. The dangerous tendency of partial imposts; and the impolitic effects of oppressive taxes, afford inexhaustible sources of discussion. But, Sir, all I aim at, is a plain and unadorned detail of the leading arguments of this part of my subject, without attempting to follow it up, by acute investigation and profound deductions. The very limited nature of epistolary addresses, and the propriety of avoiding prolixity, to which I find extensive views of this subject necessarily expose me, enforce the expediency of making my own animadversions give place to such quotations as will add to solid argument, the powerful influence of established authority.

The duties imposed on sea-borne coal, are not only partial and oppressive, but also *extremely impolitic*. They impede agriculture, and check the progress of manufactures on at least a fifth part of this Island. These assertions, you will readily admit, Sir, are of an important nature. They involve two of the most serious considerations which can engage the attention of a commercial people. I am well aware, that to do ample justice to an investigation of them in all their points, requires abilities and information of which I am not in possession. Should, however, I be so fortunate, Sir, as to succeed *in any degree* in attempting to give them the full force of well authenticated facts, your attachment

to



to the welfare of this country, is such, I am convinced, as will dispose you to receive the following concise illustration, however imperfect, with attention and indulgence.

It is almost unnecessary to remark, that agriculture is the grand foundation of every important establishment, and one of the greatest sources of national wealth, and that coal is a capital instrument in agriculture.

The tax of three shillings and eight-pence *per* ton on sea-borne coal, and the expences of water carriage and delivery, raise the price of this article so very high, as to exclude the farmer from reaping the common advantages arising from the use of it. This impediment to improvement in agriculture, operates upon the fifth part of the land in Great Britain; and what renders this unwise restraint upon industry, absurd in the extreme, is, that it exists in many of these districts which nature has supplied with abundance of lime-stone. An intelligent writer, who made a tour a few years ago, through Great Britain, has observed, that the lands in these districts where there are no coal-mines, is much impoverished by an excess of tillage, and neglect of manure, although pit and rock marle, coral-shell sand, and lime-stone, are to be found in great abundance in these districts \*.

\* "This country (the Island of Islay), is blest with fine manures: besides sea-wreck, coral, shell sand, rock and pit marle, it possesses a tract of thirty-six square miles of lime-stone. What treasures, if properly applied, to bring wealth and plenty into the Island!" See a *Tour into Scotland and the Hebrides*, by Mr. Pennant.

This



This tax operates so very much as a prohibition, that in the North-west of Scotland, (as has already been observed), which abounds with lime-stone and shells, it is usual to send to Ireland for lime, for the purposes of building and agriculture. Vexatious as this inconvenience is, it is very inconsiderable when compared to that which follows in consequence of the industry necessarily appropriated to the purpose of obtaining fuel. In these districts in general, where coals are taxed, the most valuable part of the summer is employed by the farmers, their servants and cattle, in digging, preparing, and carrying home the different substitutes they are obliged to use for coal. This is a circumstance well authenticated. The testimony of the authors of the paragraphs I shall here insert, to establish this fact, are taken from Sir John Sinclair's Statistical account of Scotland. "The fuel made use of here, is of various kinds; peats and *a few coals* are used by the farmers; but only a few, for they are very dear. A boll of coals of thirty-six stone, costs from four to five shillings at Aberdeen; and the carriage when carts are hired, about half that sum; so that every pound costs more than half a farthing. Till the tax on coals is taken off, or equalized over the kingdom, the farmers in the North of Scotland, will never succeed in agriculture; *because the whole summer is spent in collecting fuel to their heritors and themselves.* Every possessor of a plough of land, must cast and carry home to the heritors house, and build a leet of peats in the principal estates. This costs him a week's labour of his carts, and about ten shillings for digging and building them. Peats are not sold publicly, but are frequently stolen, and some-

Z

times

times sold privately to those who have no mosses. The mosses are under bad management, and must soon be exhausted \*."

"The fuel generally used here, is peat or turf. The casting, drying, and carrying the peat and turf, employ the farmers servants and horses during a great part of summer, and prove a great obstacle to the improvement of their grounds †."

"The navigation of the river Ythan, also affords easy access to coals for fuel, which is a matter of the utmost importance to this parish, as there is no moss in it, and the mosses in the neighbouring parishes, from which they get their peats, are pretty much exhausted. This readily suggests, that taking the duty off the coal, would be a great means of meliorating the condition of the inhabitants, as in that case, they would not only have fuel at a cheaper rate, but would have it in their power to employ that time in improving their farms, which is at present necessarily occupied in procuring their peats, which in general, employs a good part of their summer work, both of themselves and their horses. Considering the easy access there is to coals, I think I need not mention a scarcity of moss as a disadvantage to this parish; because, if these circumstances would induce them to make use of coals wholly for fuel, it would, upon the whole, be for their advantage ‡."

\* See an account of Keith-hall and Kinkell, in the county of Aberdeen, by the Rev. George Skene, *Sketch*, vol. ii. page 534.

† See volume iv. page 162, by the Rev. John Rose, of Udney, county of Aberdeen.

‡ Vol. iv. p. 427, Account of Logie of Buchan, county of Aberdeen, by the Rev. William Paterson.

"The



"The principal disadvantage under which this parish labours, is the scarcity of fuel. The common people burn turf, a few peats, and some heath, carried from a distance of eight miles; there being little or no moss in the parish, but that adjacent to the Loch Eye, and it is generally so overflowed with water, by a servitude of the Mills of Fearn, that the proprietor can seldom get any peats out of it. The few heritors, and the better sort of farmers, now burn coal. But it is of the greatest disadvantage to the parish to want fuel, or not to get coal at an easy rate; for it cost generally two shillings and two-pence the barrel, and the cottagers and farmers spend all the summer, and a part of the harvest in procuring some bad turf \*."

Similar, and in some instances, greater obstacles to improvements in agriculture, exist in the southern counties of England, where coals are taxed. A minute enumeration of them is, I apprehend, in this place, very unnecessary. The letter I have already had the honour of laying before you, relative thereto, will be sufficient for this purpose: without therefore, attempting to com-

\* Account of Fearn, county of Ross, by the Rev. John Urquhart, vol. iv. p. 297.

It appears from the following quotation taken from Mr. Pennant's tour to the Hebrides, that in some Islands, there is a particular process necessary in preparing the peat. "The ground has, in most parts, the appearance of great fertility, but is extremely ill managed, and much impoverished by excess of tillage and neglect of manure. Pit and rock marle are found here. The whole Isle lies on a lime-stone rock, which, in many places, peeps above ground, of long and sharp ridges. No use can be made of this as a manure, for want of fuel to burn it. The peat here is very bad, being mixed with earth; it must first be trampled with the feet into a consistence, it is then formed into small flat cakes, and must afterwards be exposed on the ground to dry."

ment



ment on these evils, and the very great impolicy of their causes, I shall make my own animadversions give place to the following judicious observations of M. B. Corrad, Minister of Orbe.

“ For maintaining a state of ease among the cultivators, taxes on persons and lands must not be heavy. Loading a people with imposts, does not make them industrious. Certain moderate duties may draw a people from a benumbed state, excite their activity, and engage them to redouble their ardour: for after having paid what they owe to the prince, they still find an honest subsistence in the culture of their lands. But if these taxes are extended beyond an equitable proportion, they immediately bring on a declension. As soon as the people begin to perceive, that in spite of their application, their vigilance and redoubled labour, nothing remains for them after having paid the Sovereign his taxes, but so curtailed a necessity, that they are obliged to support life with bad nourishment, and to pass their days in continual misery; they fall into a discouragement, the death of all industry. Sloth becomes the reigning character; they seek a recompence for the evils they suffer by avoiding hard labour. There is no one who loves not to enjoy the fruit of his cares. No one can labour incessantly for the good of others alone. It is the success and advantages gained by application, which animate courage, and become a spur to industry. It must therefore be taken care, in a state well governed, that the imposts permit the cultivators to improve their lands, and to give them altogether:

gether the pleasing hope of being able, by their labour, to place their families in a state of ease \*."

The tax upon coal, impedes also, improvement in agriculture, by checking the progress of manufactures. "The greatest and most important branch of the commerce of every nation, is that which is carried on between the inhabitants of the town and those of the country. The inhabitants of the town draw from the country, the rude produce which constitutes both the materials of the work, and the fund of their subsistence; and they pay for this produce, by sending back to the country, a certain portion of it manufactured and prepared for immediate use. The trade which is carried on between these two different sets of people, consists ultimately in a certain quantity of rude produce exchanged for a certain quantity of manufactured produce. The dearer the latter, therefore, the cheaper the former; and whatever tends in any country to raise the price of manufactured produce, tends to lower that of the rude produce of the land, and thereby to discourage agriculture. The smaller the quantity of manufactured produce which any given quantity of rude produce, or, what comes to the same thing, which the price of any given quantity of rude produce is capable of purchasing, the smaller the exchangeable value of that given quantity of rude produce; the smaller the encouragement which the landlord has to increase its quantity by improving, or the farmer by cultivating the land. Whatever, besides, tends to

\* See Memoir 2d, from the Spirit of Legislation.



diminish in any country, the number of artificers and manufactures, tends to diminish the home market, the most important of all markets for the rude produce of the land, and thereby still further to discourage agriculture.\*"

It has already been remarked, that by taxing sea-borne coal, when that which is carried by land is exempted, an attempt is made, as far as the tax operates, to grant a monopoly of industry and manufactures to those parts of the country which have coal-mines, in prejudice to those other parts which possess not that advantage from nature. The consequences have been, that the progress of manufactures has been very materially checked in London, and in the towns and cities coastways in England; and also in all these districts in Scotland, which are not furnished by nature with coal-mines. How diametrically opposite is the tendency of this tax to every principle of sound policy!

The dearness of coals has so important an influence on the prices of the articles of manufactures, that we find they have confined themselves principally to those countries where coals are cheap. In such cases as form exceptions to this observation, the high price of coal has, in general, not only checked the progress of manufactures, but also confined their operations to a degree which threatens their existence. I shall only adduce, as an instance, our export trade of baizes and Norwich stuffs, which has declined from the year 1766, to 1792, at the rate of L. 800,000 *per annum*.

\* See Dr. Smith's Wealth of Nations, vol. iii. p. 40.



It is not singular to find this tax productive of such impolitic effects, when we recollect it is a necessary of life, as well as a capital instrument of manufactures. Hence it is, that its pernicious tendency is dangerous in the extreme. Permit me to trace its unfriendly operations in the following concise enumeration. The very extravagant wages paid to the various classes of labourers employed in the different branches of the coal trade\*, are expended in purchasing the necessaries and conveniences of life, many of which are heavily taxed; such as shoes, candles, malt liquor, and other articles.—The employers of these inferior classes of men, must obtain a price for coal adequate to the capitals sunk, the industry used, and to the expences incurred by a free enjoyment both of the luxuries and of the necessaries of life; most of which are also very much taxed. When therefore the manufacturer makes a purchase of coal, he pays for the value of the article in its simple form, reimburses, in proportion to the quantity he buys, the sums advanced in taxes, on the necessaries and luxuries of life, by all the people dependent upon the coal trade; and what is very unwise indeed, he is obliged to employ a capital in an exact ratio to the extent of his manufacture, for the sole purpose of defraying the extravagant tax on sea-borne coal. But this is not all: coal being in this country a necessary of life, the manufacturer must therefore pay a double tax for it, before he can enjoy the advantages arising from the use of it, as an important article of household œconomy; and what is infinitely more unfortunate for him, he is obliged to

\* See p. 22.

add to this double tax, not only the amount of the taxes paid for all other necessities of life by the people employed in his manufacture, but also that arising from their use of coal for the purposes of dressing their victuals, rendering their humble dwellings comfortable, and protecting them from the severity of seasons. The consequence of these numberless and complicated charges is, that the purchaser of manufactured goods must give a price not merely adequate to these accumulations, but likewise such as will afford to the manufacturer sufficient encouragement to carry on his business. The effects, Sir, of such taxes, are not, I am convinced, unknown to you; they have ruined many of the principal manufactures in Holland, and are gradually diminishing the valuable fisheries of that country. The observations of your favourite author, Dr. Smith, are very much in point; and supersede further animadversion. "Taxes upon necessities, by raising the wages of labour, necessarily tend to raise the price of all manufactures, and consequently to diminish the extent of their sale and consumption. Taxes upon luxuries are finally paid by the consumers of the commodities taxed, without any retribution. They fall indifferently upon every species of revenue; the wages of labour, the profits of stock, and the rent of land. Taxes upon necessities, so far as they affect the labouring poor, are finally paid, partly by landlords in the diminished rents of their lands, and partly by rich consumers, whether landlords or others, in the advanced price of manufactured goods; and always with a considerable over-charge. The advanced price of such manufactures

as are real necessities of life, and are destined for the consumption of the poor, of coarse woollens, for example, must be compensated to the poor for a farther advancement of their wages. The middling and superior ranks of people, if they understood their own interest, ought always to oppose all taxes upon the necessities of life, as well as all direct taxes on the wages of labour. The final payment of both one and the other, falls altogether on themselves, and always with a considerable overcharge. They fall heaviest upon the landlords, who always pay in a double capacity; in that of landlords by the reduction of the rent; and that of rich consumers, by the increase of their expence. The observation of Sir Matthew Decker, that certain taxes are, in the price of certain goods, sometimes repeated and accumulated four or five times, is perfectly just with regard to the taxes on necessities of life. In the price of leather, for example, you must pay, not only for the tax upon the leather of your own shoes, but for a part of that upon those of the shoemaker and tanner. You must pay too for the tax upon the salt, upon the soap, and upon the candles, which those workmen consume while employed in your service, and for the tax upon the leather, which the salt-maker, the soap-maker, and the candle-maker consume while employed in their service."

In most of the districts in Scotland, where coals cannot be procured but by water-carriage, this tax acts with all the force of a prohibition on the establishment of manufactures. This is so much the case, that excepting a few manufactures on the coast of

B b

Aberdeenshire,



Aberdeenshire, there is not to be found a single manufacture in an extent of coast of upwards of four hundred miles.

The following abstracts taken from the Statistical account of Scotland, will corroborate these assertions:

“ The duty on coals, is the greatest disadvantage that these parishes labour under, and prove an unfurmountable bar to manufactures, and improvements of all sorts. A ton of coals costs from eighteen to twenty-one shillings, and even twenty-four shillings. The duty on salt is likewise a grievance, and requires to be remedied. The trouble of preparing, and the time consumed by the inhabitants in securing their fuel in Liffmore, in particular, where attention to their crops and tillage, would take up all the labour they could spare, is a most serious grievance, and to be remedied only by an alteration of the coal-duty. This is an object of high national concern, and in which the gentlemen of property are most deeply interested, and to which, it is hoped, they will pay particular attention; and if they ever wish, that these counties should turn out to any proper account in the way of manufactures, tillage, or any other improvement, they should unite as one man, to endeavour to rectify this grievance, and get their country relieved from so unhappy a nuisance.” \*

“ To take the duty off coals carried coastways to Eyemouth, as is done at Dunbar, (to which port Eyemouth belongs), would

\* Account of Liffmore and Appin, county of Argyle, by the Rev. Donald M'Nicol, vol. i. p. 500.

greatly

greatly promote manufactures. This duty yields but a trifle to government, and subjects the people here to a state of entire dependence on Northumberland for fuel. As the coal-hills adjoining to this part of the country, are almost entirely engrossed by one person, it would be rather surprising, if he did not avail himself of this advantage, by keeping up the price of so important an article." \*

" Though the Largs lies convenient enough for some species of trade and manufacture, yet the want of coal, and more especially the tax on that necessary article, will for ever prevent the very existence of them. Perhaps Turkey itself, cannot afford an instance of a tax more oppressive and more absurd." †

Thus, Sir, " to the want of coals, has been owing, in a great measure, the slow improvements in agriculture and manufactures in the northern parts of Scotland and the Isles. Persons of abilities, knowledge or experience, have been discouraged from attempting any pursuits in which this almost prohibited article was necessary. Thus the most valuable national purposes have been suspended during the course of eighty years for the shadow of a trifle." ‡

\* Account of Ayton, county of Berwick, by the Rev. George Home, vol. i. p. 186.

† See an account of the county of Renfrew, by the Rev. Gilbert Lang, of Largs, vol. ii. p. 362.

‡ See a Tour through the Highlands of Scotland and the Hebrides, by John Knox:

Whether

Whether coals could be transported *without the duty*, to these distant parts, upon such terms as would enable the manufacturer and farmer to reap the benefits arising from the free use of them, was suggested to me some months ago, by a distinguished public character, as a *desideratum* of the utmost consequence. To form an accurate conception of this question, it is perhaps necessary to attend to the following facts: That there are several manufactures well adapted to these districts in which the use of coal is very limited—that the principal expence in such cases is, that arising from coal as a necessary of life: a circumstance of no great consequence, as the price of labour in these districts is extremely low; that the rise of it occasioned by the use of sea-borne coal would therefore be but little felt; and that the profligate practice of screening coals, enables the coal-owners to furnish large supplies to the inhabitants of these distant parts, upon the most moderate terms.

By the practice of screening, the large and lumpy are separated from the small or powdery parts of the coal. The proportion of the small or powdery parts thus separated, is, upon a moderate calculation, one-tenth part of all the coals wrought upon the banks of the Rivers Tyne and Wear. The lumpy and large parts of the coal, are chiefly carried to London, and to the towns and cities coastways; but the small or powdery parts not being able to bear the charges of carriage, and the high duty imposed on coal, they are on this, and on no other account whatever, rendered unmerchantable. Surely, Sir, so unwise an effect affords,



affords, of itself, independent of all others, a sufficient argument for the removal of this destructive tax. That the tenth part of all the coal worked at Newcastle and Sunderland, so valuable an instrument in manufactures and agriculture, and so very important a necessary of life, should be thrown, by a kind of systematic prodigality upon the high roads, and allowed to moulder down into useless rubbish upon waste lands, is a circumstance so very extraordinary and absurd, that it must certainly press hard upon the wisdom and virtue of an enlightened legislature, seriously to deprecate such prodigality, and for the honour, as well as the welfare of Britain, to blot the impolitic cause of it out of our statute book for ever.

Were the duties imposed upon coals removed, the small or powdery parts might easily be purchased at one-half of the price of the large or lumpy coals. So very considerable a reduction of price, added to that of the duties, would most unquestionably enable the manufacturer and farmer, to reap a full harvest of the benefits arising from the free use of coal \*.

\* "On this subject, I am sorry to say, there appears to me no remedy that will operate instantaneously for our relief except one; and that is, to get the duty on coal, carried *coast-wise* taken off, so that coal from Shields and Sunderland might be imported into Scotland without paying duty.

"This duty is 3s. 8d. *per* ton, and I am assured that, was it removed, Newcastle coal could be imported into Leith under 11s. *per* ton, allowing 7s. for the price, and 4s. of freight; and this, considering its caking and lasting quality, and its superiority in these respects to Scots coal, would be found as cheap as the latter at 8s.

"Here then is a certain remedy, provided Government can be prevailed on to relinquish this tax; which in itself is extremely odious, partial, and particularly oppressive to the northern parts of Scotland, which produce no coal, and which therefore, at present, pay almost the whole of this tax paid in Scotland." See *Considerations on the present Scarcity and Dearness of Coal*, &c. page 22.

✱ The reduction of price in consequence of screening coals, is not included in the above abstract.

In a country where a demand for labourers is great, and in those trades particularly where the price of it is much raised above its common level, every additional source of expenditure on wages of labour, should be avoided, as an evil fraught with the most pernicious tendency.

I have already stated in a former letter, that the price of labour in each of the branches of the coal trade, is much higher than that of common labour; and that from the nature of coal-mining, and the uncertainty, dirtiness, and disagreeableness of the employment, the wages are double, and in some instances triple the price of labour in general—Notwithstanding this, it is a fact, that in consequence of the tenth part of all the coal worked on the banks of the Rivers Tyne and Wear being rendered unmerchantable by the practice of screening, the tenth part of the wages of labour in coal-mining is also literally thrown away, without the possibility of the coal-owners receiving any kind of indemnification during the existence of this very absurd and vexatious tax.

These, Sir, are serious losses—and they are inseparable from the coal tax.

I have the honour to be,

SIR,

Your very humble servant,

THE AUTHOR.



# LETTERS

ADDRESSED

TO THE

RIGHT HONOURABLE

WILLIAM PITT, &c.

---

## LETTER III.

SIR,

**H**AVING in my last letter, pointed out the impolicy of the tax on coals, in impeding agriculture—checking the progress of manufactures—occasioning a waste of the tenth part of all the coal worked on the banks of the Rivers Tyne and Wear—and in producing a very considerable loss in the wages of labour in coal-mining—I shall next take the liberty of directing your attention to a concise illustration of the following additional consequences arising from the duties imposed on sea-borne coal. These duties are inimical to population—productive of emigration



tion—they clog the operations of commerce—confine the carrying trade—and thereby check the growth of the naval strength of Great Britain—and occasion in all probability, a considerable defalcation in the public revenue.

One of the most dangerous effects arising from the coal tax is, that the use of this valuable fossil is prohibited in a great measure as a necessary of life. The poor, in many of the counties in England and Scotland, cannot afford to purchase this article, and was it not that they have it in some measure in their power to obtain other kinds of fuel, this tax would militate against the very existence of these much oppressed and inoffensive sufferers. It appears by the Statistical account of Scotland, by Sir John Sinclair; and from the best information I have been able to obtain respecting the situation of many of the counties in England; that the different substitutes for coal are *nearly exhausted*. If this is really the case, it is evident, that the situation of the inhabitants of these districts, must be such in a few years, as will render the removal of the tax on coals indispensable. I shall not, however, in pursuing this subject, borrow aid from this circumstance. Its magnitude depends entirely upon facts, which may be very easily ascertained. When that takes place, the inference to be drawn is evident, THE DUTIES ON COAL MUST EITHER BE REMOVED, OR THE PEOPLE MUST EMIGRATE, OR, PERISH FOR WANT OF FUEL. But without anticipating these evils, or arranging the evidence they afford, amongst the multitude of arguments to be adduced against the existence of the coal tax, I shall endeavour, with

with all possible brevity, to trace the unfriendly operations of these duties on population.

The situation of the inhabitants in the districts where coals are taxed, has already been described; and it will be found, that the description is not exaggerated. That the lower classes of people in most of these districts, (those in the towns and cities excepted),\* are unable to procure a *sufficient quantity* of any kind of fuel, to answer all its purposes as a necessary of life; and that population is consequently very materially checked thereby, are facts which require very little illustration. I mean not to push my argument so far, as to attempt to prove that the hardships which follow this tax, weaken the principle of procreation. Mankind are urged to the propagation of their own species, like other animals, by a strong natural instinct. The irresistible force of this principle pervades the whole animal world. To keep population full, however, and to accumulate numbers, it is necessary

\* The fuel used by the lower classes of people in some of the southern counties, according to the author of the Political Survey of England, consists of a mixture of cow's dung and straw—and the following description of the Isle of Ilay, by Mr. Pennant, is a just picture of the habitations of these poor people. “The inhabitants on the Ilay, are a people worn down with poverty: their habitations are scenes of misery, made of loose stones; without chimnies, without doors, excepting the faggot, opposed to the wind at one or other of the apertures, permitting the smoke to escape through the other, in order to prevent the pains of suffocation. The furniture perfectly corresponds: a po-thook hangs from the middle of the roof, with a pot pendant over a grateless fire, filled with fare that may rather be called a *permission to exist*, than a support of vigorous life: the inmates, as may be expected, are lean, withered, dusky, and smoke dried. But my picture is not of this island only.”



mankind should be abundantly supplied with the necessaries of life. We accordingly find, that they have increased in every condition, age, and country, in proportion to the degree of their subsistence, and the measure they have enjoyed of the comforts of life. The celebrated Mr. Hume, was so much convinced of the influence of the condition of mankind on population, that in order to determine the question concerning the populousness of ancient and modern times, he looked upon it as requisite and decisive, to compare the domestic and political situations of the two periods, because it seemed highly probable, that where the wisest institutions, and the most happiness were to be found, there also would be found the greatest degree of population. Agreeably to this very just criterion, we find, that, if the city of London is excepted, the population of these counties where coals are taxed, bears a small proportion to the population of those counties where coals are cheap. In a celebrated work on the depopulation of Spain, we are furnished with the following observations, which are very applicable to the present subject. "Poverty and distress, dispeople a country, by banishing all thoughts of marriage. They even destroy sucking children; for what nourishment can a woman afford to her infant, who herself is reduced to bread and water, and is overwhelmed with labour and despair? A greater proportion accordingly die here in infancy, than where the labouring poor are more at ease; and of those who escape by strength of constitution, the scarcity of clothing and of nourishment makes them short-lived." \*

\* See Kaimes's Sketches, vol. ii. p. 462.



It is unnecessary, I believe, to detain your attention on this point. I shall therefore, only endeavour to corroborate these assertions by the following quotations from the author of the *Wealth of Nations*. "But poverty is extremely unfavourable to the rearing of children. The tender plant is produced, but in so cold a soil, and so severe a climate, soon withers and dies. It is not uncommon, I have been frequently told, in the Highlands of Scotland, for a mother who has borne twenty children, not to have two alive \*. Several officers of great experience, have assured me, that so far from recruiting their regiment, they have never been able to supply it with drums and fifes from all the soldiers children that were born in it. A greater number of children, however, is seldom seen any where than about a barrack of soldiers. Very few of them, it seems, arrive at the age of thirteen or fourteen. In some places, one-half the children born, die before they are four years of age; in many places before they are seven; and in almost all places before they are nine or ten. This great mortality, however, will every where be found chiefly among the children of the common people, who cannot afford to tend them with the same care as these of better station. Though these marriages generally, are more fruitful than those

\* These poor people are also exposed to many diseases, in consequence of the scantiness of their food, bad dressed victuals, and damp houses. The following is an instance. "The inhabitants in general are poor, and are much troubled with sore eyes. In spring, they are afflicted with a costiveness that often proves fatal. At that season all their provisions are generally consumed; and they are forced to live on sheeps milk-boiled, to which the distemper is attributed, &c." A description of the Isle of Lismore, in *Pennant's Tour through Scotland*.

of people of fashion, a smaller proportion of their children arrive at the age of maturity. In Foundling Hospitals, and among the children brought up by parish charities, the mortality is still greater than among those of the common people.\*

It is the sober and industrious poor, well supplied with the comforts and necessaries of life, who bring up the most numerous families. It is an object therefore of some consequence, to the welfare of a State, not merely to guard against such taxes as operate against the happiness of the labouring poor, but likewise to form such regulations as will render their situation friendly to population. "In districts where country labour employs but few hands, it is proper to establish arts and manufactures, which *facilitate the means of living*. Such are the mountainous places where men have much leisure. When the arts, to which they have naturally a great aptitude, give them resources of living, *they will increase extraordinarily*. The mountains of Neuchatel, where every kind of art flourish, are a striking proof. With the profits which they draw from their works, they buy the produce of the cultivators of the plains, who thus find a certain market."\*

In endeavouring to point out the oppressive nature of the coal tax, I assigned in my last letter the want of fuel, with its inseparable consequences, *the want of manufactures, and improvements in agriculture*, as a principal cause of emigration. To give full force

\* See Spirit of Legislation, Memoir second.



to the observations therein made, so far as the fact goes to establish the *impolicy* of this tax, it is necessary to specify as far as possible, the probable extent of the emigration alluded to.

To give an exact enumeration of the number of subjects Great Britain has lost by emigration, is impracticable, as emigrations were effected in many instances in the most secret manner, and by a kind of stealth. A general statement, is therefore all that can be given. For this purpose, I shall take the liberty of directing your attention to the following detail. It contains a particular account of the distresses to which a number of emigrants had been exposed in consequence of being ship-wrecked; and likewise a statement of the number of the inhabitants supposed to have emigrated from the Highlands of Scotland in a given time.

“ After spending some time at Campbelton, on the subject of the fisheries, I proposed leaving that place on the morning of the 18th September, at which time several of the inhabitants favoured me with their company, and by whom I was informed, that a number of the ship-wrecked emigrants, had just entered the town, and were begging money to carry them back to Greenock, to which place a large ship had been seen steering, without her main-mast; which, at that season, was an uncommon sight. It immediately occurred, that some useful information might be collected from these unhappy people, respecting the causes of their emigration, and other particulars. With this view, I sent for such of them as were in the neighbourhood, and three men immediately appeared. My friends being mostly in the Ma-

E c

gistracy,



gistracy, and two of them Justices of the Peace, it was first proposed to examine these three men officially, upon their affidavit, to which they readily agreed; but it was at last resolved, that the Town Clerk should take their simple declaration, which was as follows:

“ At Campbelton, the 18th day of September, 1784,

“ In presence of Dugald Campbell, Esq; Chamberlain of Cantire, and Ronald Campbell, Esq; Collector of the Customs at Campbelton, two of his Majesty's Justices of the Peace for the county of Argyle, appeared George Smith, senior; Frazer and Alexander Calder; who being judicially examined, declare, That upon the first day of September, current, they sailed from Greenock, on board of the ship ——— of Greenock, ——— commander, at which time there were on board, about three hundred passengers, including a number of children, bound for America: That after several days storm, their main-mast was carried away on Monday the 6th current, about four o'clock in the afternoon, and many leagues to the westward of Ireland: That immediately after losing their main-mast, the master and crew resolved to return with the ship to Greenock, and having put about for that purpose, and continued their course accordingly, they found themselves, upon Tuesday evening, between the Island of Kathline and Cantire: That upon Wednesday morning thereafter, about five o'clock, the morning clear, and fine calm weather, with a small breeze, they found themselves  
close

close upon the rocks of Kathline, and before any effectual efforts were made to get clear, the ship struck upon the rocks: That after the ship struck, all endeavours were used to get her off, without effect; upon which, about one hundred souls were landed upon the Island, without any necessaries whatever, except their clothes: That about one hour after the passengers were landed, the ship got clear off the rocks, and for two hours thereafter, continued safe at anchor, when they cut their cable and set sail, the weather being still fine, and the above mentioned passengers on shore: That after they (the passengers) saw the ship under sail, they followed her about a mile and a half along the shore, making signals for taking them on board, but to no purpose, although all this time the master might have taken them on board with the greatest ease, and safety to the ship, which was then very near: That the passengers being thus left upon the Island, without provisions or any other necessaries, they found themselves under the necessity of applying to the Rector of the Island for assistance, when, after remaining there two days and two nights, the declarants, and about twenty other passengers, were furnished with the Rector's boat, and landed yesterday forenoon near the Mull of Cantire, and came this morning to Campbeltown, leaving the other passengers," &c. &c.

"It is difficult to ascertain what districts have suffered most by emigration to America: but certain it is, that between 1763, and 1775, above 30,000 people abandoned their habitations, besides great numbers from the Lowlands; and there is reason to believe:



lieve, that in a few years more, the whole Highlands would have been greatly depopulated, except those districts under the care of an Argyle, an Athole, a Breadalbane, and a few other patriotic Chieftains. But while the rage of emigration was thus depopulating the North, an order of Congress shut up the ports of America, and prohibited, under severe penalties, all intercourse with Great Britain. To this singular event, more than to the fostering hand of Government, is owing the detention of these people, whose calamitous situation hath been the subject of the foregoing pages.

"Such is the hard lot of the great body of the people who inhabit a fifth part of our Island. Neglected by Government; forsaken or oppressed by the gentry; cut off during most part of the year by impassable mountains, and impracticable navigation, from the seats of commerce, industry and plenty: living at a considerable distance from all human aid, without the necessaries of life, or any of those comforts which might soften the rigour of their calamities; and depending, generally, for the bare means of subsistence, on the precarious appearance of a vessel freighted with meal or potatoes, to which they with eagerness resort, though often at the distance of fifty miles. Upon the whole, the Highlands of Scotland, some few estates excepted, are the seats of oppression, poverty, famine, anguish, and wild despair, exciting the pity of every traveller, while the virtue of the inhabitants excite his admiration." \*

\* See a View of the British Empire, by Mr. Knox, page 21.

But



But the duties on coal likewise clog the operations of commerce, confine the carrying trade, and thereby check the growth of the naval strength of Great Britain. This assertion requires little illustration. To be convinced of the truth of it, it is only necessary to recollect the very extravagant prices coal is advanced to by water-carriage, by the expences incurred in felling and delivering this bulky article to the consumers of it, and particularly by the high duties imposed upon it by the Legislature. In the estimate I have had the honour of laying before you in my first letter, it appears, that coals which are sold at Newcastle at seventeen shillings, are raised in London by these accumulations, to the extravagant price of three pounds thirteen shillings and three half-pence *per* Newcastle chalden.

It is evident, therefore, that this article thus raised to so exorbitant a price, must be excluded in a great degree from agriculture and manufactures, and thereby rendered an object of the greatest household œconomy as a necessary of life to the rich, as well as to the poor. To ascertain with exactness, the boundaries of this unwise restriction, is impracticable. A small degree of attention, however, to the evidences given on this subject in the Statistical account of Scotland, the situation and extent of the different counties in England where coals are taxed, and the manufactures which are already, and those which, in all likelihood, would be established, a general calculation may, with some degree of certainty, be made of the additional consumption of coals, which would in all probability take place in consequence of the removal of these duties.

F f

Besides

Besides the very great demand which would follow a removal of the duties on coals in private families, in agriculture, and in those manufactures which cheapness of fuel would give birth to; those trades and manufactures already established, would be found capital sources of a very considerable increase of the consumption of coals: I need only adduce as instances, the brewers, distillers, sugar-bakers, salt-refiners, soap-boilers, dyers, callicoe-printers, glass-makers, tallow-chandlers, brick and tile-makers, plumbers, hatters, black-smiths, and the various works where furnaces are used, in Hull, Yarmouth, Stockton, Norwich, Lynn, Scarborough, Whitby, &c. and in the city of London.\*

The amount of the coal tax, *viz.* three and eight-pence *per* ton coastways, and five and six-pence *per* ton in the port of London, is surely a very considerable reduction of the price of a necessary of life, and a capital instrument in manufactures and agriculture. Besides, the interest of the capitals employed by the merchant or carriers, to pay the duties, must likewise be taken into the account of the reduction of the price of this article. These circumstances, independent of others of less consequence, which

\* In the appendix to these letters, I have inserted the testimonies of many of the Clergy of Scotland; concerning the situation of their respective parishes, in consequence of the tax on coal. It is much to be regretted, that similar evidence is not to be had to prove the situation of the counties in England where coals are taxed. It may be asserted, however; that the situation of the Southern and Northern districts, are, with regard to fuel, pretty similar. Although the people in England have more wood than the people in Scotland, yet the latter have more peat and turf than the former.

☛ Were the duties taken off coal, it is highly probable that a number of steam engines would be erected in London.

might



might be enumerated, must evidently prove highly advantageous to the farmer, manufacturer, and merchant. These useful classes of men will be enabled thereby not only to bring to market their different articles at a lower price, but what is of the utmost importance, they will also have it in their power to extend their respective branches by the employment of their capitals formerly appropriated to the payment of the coal tax. From these considerations, and from the additional demand which will take place among those who have hitherto been deprived of the use of this necessary of life so preferable to all other kinds of fuel; and likewise from those who have been formerly circumscribed in the free use of coal, by its extravagant price, I may venture to state the probable increase of consumption in consequence of a total removal of these duties at a fourth more than the quantity which is now consumed. Hence, Sir, it is that the duties on coal clog the operations of commerce, and confine the carrying trade. The impolicy of the first of these effects I have already pointed out; with regard to the last, I shall, with great pleasure, commit it to the decision of the most able commercial writer that ever appeared in this or any other country. "As by means of water-carriage, (says the celebrated author I allude to,) a more extensive market is opened to every sort of industry, than what land-carriage alone can afford it, so it is upon the sea-coast, and along the banks of navigable rivers, that industry of every kind naturally begins to subdivide and improve itself, and it is frequently not till a long time after, that those improvements extend themselves to the inland parts of the country. A  
broad



broad wheeled-waggon, attended by two men, and drawn by eight horses, in about six weeks time, carries and brings back between London and Edinburgh, near four ton weight of goods. In about the same time a ship, navigated by six or eight men, and sailing between the ports of London and Leith, frequently carries and brings back two hundred ton weight of goods. Six, or eight men, therefore, by the help of water-carriage, can carry and bring back in the same time, the same quantity of goods between London and Edinburgh, as fifty broad-wheeled waggons, attended by a hundred men, and drawn by four hundred horses. Upon two hundred tons of goods, therefore, carried by the cheapest land-carriage from London to Edinburgh, there must be charged the maintenance of a hundred men for three weeks, and both the maintenance, and, what is nearly equal to the maintenance, the wear and tear of four hundred horses, as well as of fifty great waggons. Whereas upon the same quantity of goods carried by water, there is to be charged only the maintenance of six or eight men, and the wear and tear of a ship of two hundred tons burden, together with the value of the superior risk, or the difference of the insurance between land and water-carriage. Were there no communication between these two places, therefore, but by land-carriage, as no goods could be transported from the one to the other, except such whose price was very considerable in proportion to their weight, they could carry on but a small part of that commerce which at present subsists between them, and consequently could give but a small part of that encouragement which they at present mutually afford

to each others industry. There could be little or no commerce of any kind between the distant parts of the world. What goods could bear the expence of the land-carriage between London and Calcutta? or if there were any so precious as to be able to support this expence, with what safety could they be transported through the territories of so many barbarous nations. These two cities, however, at present carry on a very considerable commerce with each other, and by mutually affording a market, give a good deal of encouragement to each other's industry."\*

The impolicy of these duties must appear very glaring to every one conversant with commercial politics, when it is found that it is the home carrying trade upon which they chiefly operate. "The capital employed in the home trade of any country, will generally give encouragement and support to a great quantity of productive labour in that country, and increase the value of its annual produce more than an equal capital employed in the foreign trade of consumption: and the capital employed in this latter trade, has, in both these respects, a still greater advantage over an equal capital employed in the carrying trade. The riches, and so far as power depends upon riches, the power of every country, must always be in proportion to the value of its annual produce, the fund from which all taxes must ultimately be paid."†

\* See the Wealth of Nations, by Dr. Smith.

† Ibid.



The last, though not the least impolitic tendency arising from the tax on coal is, that it checks very considerably the growth of our naval strength, the glory of Great Britain. It is upon the superiority of the comparative strength of our maritime power, that our great weight in the scale of political influence in Europe depends; and it is the numbers of our shipping and seamen, which form a strong wall of defence and security to the inhabitants of this country. The additional consumption of coals, which would in all probability follow a removal of these duties, I have already stated at a fourth more than the quantity which is now consumed. Consequently, the shipping and seamen in the coal trade are, by the existence of these duties, a fourth less than they would be, if these duties were abolished. I shall not, Sir, detain your attention, by enumerating, at present, the very unwise effects of these duties on the internal government and welfare of the coal trade. My first letter goes more immediately to these points. To form, however, in any degree, a just conception of the extent of the impolitic effects of the duties on coals on the naval strength of this country, it is necessary to take a more extensive view of our carrying trade. In the statements I have had the honour of laying before you, respecting the shipping and seamen employed in the coal trade, I have only included the carrying trade more immediately belonging to, and dependent upon the Rivers Tyne and Wear: but a large share employed in the Baltic trade in summer, and those employed in carrying coals from Whitehaven, and from other parts in England and Scotland, should likewise be included in a general



ral calculation of shipping and seamen, belonging chiefly to the coal trade.

The Baltic ships which bring us iron, hemp, wood, flax, yarn, and other articles of commerce, are employed in the winter season in the coal trade. The Baltic trade affords employment only for six months: hence it is, that the coal trade enables us to secure to our own shipping the Baltic carrying trade; for it is evident, if these vessels were unemployed during six months of the year, the freightage must necessarily become very high. This would be so very considerable, as would in all probability put this trade even under the existence of the aliens duty, into the hands of the Danes, Hamburgers, and other foreign carriers. A circumstance fraught with the most serious consequences to the naval force of Great Britain.

To give a just statement of the number of seamen employed in the coal trade from the Rivers Tyne and Wear, it is proper to include those seamen also, who depend chiefly, though *not entirely* on the coal trade.

The number of seamen depending either wholly or chiefly on the coal trade on the Rivers Tyne and Wear, is not less than - - - - - 9,000

Those on the River Wear, - - - - - 7,000

Those employed in the coal trade of Whitehaven, Chester, Milford-haven, and in the different ports of Scotland, are, upon a very moderate calculation, - - - 4,000

Total number of seamen employed in the coal trade of Great Britain, - - - - - 20,000

Such, Sir, is the importance of the coal trade to this country, and among the multitude of blessings which would evidently arise from a removal of the coal tax, that of increasing so important a branch of our naval strength in the proportion of one-fourth of what it now is, constitutes an argument which of itself, should effect an abolition of these partial, oppressive, and impolitic duties.\*

I am well aware, those who are unacquainted with the extensive nature of the coal trade, will perhaps be inclined to doubt the accuracy of the above statement. The following quotation from a very respectable writer, will shew it is not by any means extravagant:

“ The number of seamen belonging to Great Britain in all her trades (who come under the description of seamen, proper to serve in the navy, from the age of eighteen to fifty-one years, and having been three years at sea) amounts to about 90,000; of which more than one full third have been bred in the coal-trade. At first view, this may seem an exaggerated computation; particularly to those who are unacquainted with the prodigious number of apprentices serving on board the colliers; but it will be found to be moderate, when brought to the test of enquiry. There are about 20,000 seamen *employed* in the coal-trade alone; but it is not to be supposed that all those who are:

\* I might here have stated the unfriendly operations of these duties in confining the different branches of labourers, merchants, &c. depending upon the coal trade: but as I wish to avoid tedious statements, I shall not attempt to adduce them.

bred:



bred in that trade continue to be constantly employed in it. The fact is, that branch of shipping produces many more seamen than are necessary for its navigation; thus it becomes a nursery for the merchants' service, as well as the navy; and great numbers of North Country sailors are to be found in every branch of commerce which they possess. The number of persons, of all descriptions, actually serving on board his Majesty's fleets at the end of the war amounted to 108,000; but not more than 36,000 of these were able seamen; and of that number 18,000 were North Country seamen. Suppose 9000 more to be at that time employed in the coal-trade, (and the ships could not be navigated with less, even with the assistance of apprentices) —these alone will amount to near a third of all the seamen in Great Britain, independent of those North Country sailors employed in the various branches of the merchants' service.

“ Beside, this trade is the most productive of seamen at the very time they are most wanted. The crowds of boys that flock to become apprentices the moment a war commences, will appear incredible. In the fifth year of the late war, there were near 14,000 apprentices in the shipping of the coal-trade; and, for the three last years of that period, 3000 annually were out of their times.

“ Yet, though this nursery is so astonishingly productive, that does not include the whole of its importance; to estimate the value of those seamen by their number only, would be doing

H h

them



them a gross injustice. The scarcity of *able seamen* in Great Britain, is much greater than will be supposed. Amidst the multitude of sailors pressed into the service, not more than half are intitled to that denomination; the remainder are ordinary seamen, that serve only to fill up the necessary complement of each ship. But not many of this latter description will be found among North Country sailors. Almost every man that treads the deck of a collier is a *complete seaman*; inured to hardships, and fully acquainted with the duties of that station. And hence, Sir, I will not hesitate to assert, that 1000 seamen bred in the North Country shipping, are of as much value to the service as 1200 taken from any other trade. Bold as this assertion may appear, it is fully warranted by the superior estimation in which they are held by every officer in the navy.\*

The last argument I shall use against the existence of the duties on coal is, that they occasion in all probability, a considerable defalcation in the public revenue. I have no attachment, Sir, to fanciful calculation. I shall not, therefore, offend your good sense, and the solid ground upon which this argument is built, by attempting to confirm it by a particular and extensive enumeration of the benefits which would arise from a removal of these duties, so as to be able to throw them into a scale in opposition to the sum total produced by the duties on coal. Upon this subject, general evidence should only be looked

\* See a Pamphlet intitled, "The late Measures of the Ship-owners in the Coal trade, fully examined."

for. To minds conversant with commercial politics, and accustomed to weigh the operations of unwise restraints upon industry, and the comfortable situation of mankind; the general evidence I shall here briefly state, will, I hope, give full force to this argument.

To place this part of my subject in a clear point of view, it will perhaps be proper to give a short statement of the numerous disadvantages arising from the existence of these taxes, and the benefits which would probably follow a removal of them.

These taxes impede improvements in agriculture, in one-fifth of the lands in Great Britain—they check the progress and establishment of manufactures in all those districts which nature has not supplied with coal-mines—they are extremely inimical to population—productive of emigration—they occasion a loss of the tenth part of all the coal worked on the banks of the Rivers Tyne and Wear—produce a very considerable loss in the wages of labour and coal-mining—and check very materially the naval strength of Great Britain.

The benefits which must follow a removal of these duties, may easily be conceived from the above enumeration. And the very astonishing increase of population, manufactures, and wealth which has taken place in Stafford, in Birmingham, Sheffield, Manchester, Paisley, and Glasgow, where coals are cheap, afford the most convincing proofs of the valuable and extensive



extensive advantages inseparable from the free use of coal. I need not inform you, Sir, that the revenue must flourish in proportion to the industry of the people; and that the labour employed in manufactures is the most productive of all industry. I have it not in my power to specify the sums paid annually in taxes by the inhabitants of any of those towns which are in possession of the blessings arising from abundance of coal. In large and populous towns, it is extremely difficult for a private individual to obtain such statements. To establish the justness of the political maxim, that the labour employed in manufactures is the most productive of all industry to the revenue, I shall only produce one instance, which is, I believe, well authenticated. I allude to the taxes paid on the banks of the river Leven, in Dumbartonshire, in Scotland. It is a small valley, five miles in length, and about half a mile in breadth. In the course of twenty years, manufactures have been established there, which, in the year 1792, paid in taxes the sum of L. 55,618. There are about a thousand souls in this small district; each person, therefore, pays, by his industry, to the public revenue, fifty-five pounds annually.

The number of subjects Great Britain has lost in consequence of the depopulation and emigration occasioned by these oppressive and impolitic duties, cannot be taken, even on a moderate calculation, at less than 100,000 souls. To estimate the revenue arising from the industry of each individual in general at ten pounds, the sum total produced to Government would have



have been L. 1,000,000 annually; which is *nearly double the sum raised by the duties on Coal for Home Consumption.*

These views of the mischievous tendency of the taxes on coals are by no means extravagant. They are perfectly consistent with a regular succession of well authenticated facts, and what is very gratifying to the feelings of the Author of them; they are in almost every particular supported by the writings of two of the most celebrated politicians of modern times, Dr. Adam Smith and Lord Kaimes. The following quotation, taken from Lord Kaimes's Sketches of the history of Man, will serve as an excellent summary of the impolitic effects of the taxes on coals.

"A great obstruction it is to many manufactures that require coal; and, indeed, to manufactures in general, by increasing the expence of coal, an essential article in a cold country. Nay, one would imagine, that it has been intended *to check population*: as poor wretches benumbed with cold, have little of the carnal appetite. It has not even the merit *of adding much to the public revenue*; for, laying aside London, it produces but a mere trifle. But the peculiarity of this tax, which intitles it to a conspicuous place in the fifth class, is, that it is not less detrimental to the public revenue than to individuals. No sedentary art or occupation can succeed in a cold climate without plenty of fuel. One may, at first glance, distinguish the coal-countries from the rest of England, by the industry of the inhabitants, and by plenty of manufacturing towns and villages. Where

Li

there:

there is scarcity of fuel, some hours are lost every morning; because people cannot work till the place be sufficiently warmed, which is especially the case in manufactures that require a soft and delicate finger. Nay, in many parts of Britain that might be provided with coal by water, the labouring poor are deprived of that comfort by the tax. *Had cheap firing encouraged these people to prosecute arts and manufactures, it is more than probable that at this day, they would be contributing to the public revenue by other duties, much greater sums than are drawn from them by the duty on coal.*" \*

A question of some importance naturally arises here on this subject. Is there a sufficient quantity of coal in Great Britain to warrant (consistent with sound policy) the free use of this valuable fossil, agreeably to the increased consumption which I have endeavoured to prove will follow a removal of the duties on coal?

It would be very difficult, indeed, to ascertain, with any considerable exactness, the quantity of coal which is unworked in Great Britain; and consequently to draw any particular conclusions how long we may still be supplied with this necessary and valuable article, I must take my calculation on the ground of probability.

But, to allay the fears which arise in timorous minds on this subject, it may fairly be affirmed, that there is coal enough in this country to supply all our manufactures and domestic demands,

\* Kaimes's Sketches, vol. ii. page 407.



mands, and our foreign exportation, for upwards of twelve hundred years, even upon a much more extensive consumption than has hitherto taken place.

The business of searching for coal has been little attended to till lately, and we accordingly find, that a great part of the ground in England and Scotland is yet unexplored. Mr. Johnson, of Byker, near Newcastle-upon-Tyne, who is very deservedly at the head of his profession in the coal trade, has, I am told, at this present time, commissions to explore, for coal, upwards of fifteen estates in Scotland, and seven in England.

It is much to be regretted, we have no data on which we might obtain the quantity of coal discovered in England *in general*. In those particular places where the coal-mines are worked to a great extent, we are in possession of pretty accurate information. Previous, however, to entering into a calculation of the probable quantity of coal in England, I shall beg leave to lay before you the following extracts from Sir John Sinclair's Statistical Account of Scotland, which will enable us to judge, as far as they go, of the various seams of coal already discovered in Scotland.

In the Statistical Account of the Abbey, parish of Paisley, the Rev. Mr. Boog gives a description of five different coal-mines, two of which, he remarks, deserve particular attention: "The Hurlet, or Hawkhead coal, lying three miles south of Paisley, is a stratum  
of

of five feet and three inches thick, and has been worked considerably above three hundred years. The coal at Quarrelton is one of the most extraordinary masses of that mineral in Britain; it consists in effect of five contiguous strata. The thickness, on the whole, measured at right angles to the surface of the strata, is upwards of fifty feet; but, as in some places the seams form a very considerable angle with the horizon, the thickness of the whole, in these places, measured vertically, is about fifteen fathoms." \*

" There is abundance of coal in the parish of Bathgate, and in several parts of that district. In one of Lord Hopetoun's collieries, near Bathgate, there are seven different seams of coal, from seven inches to seven feet thick, and the deepest seam is at present forty fathoms." *By the Rev. Mr. Walter Jardine.*

" There are three seams of coal at Knightwood, in the parish of Kilpatrick. The main coal is about three feet, four inches thick, and lies at various depths, from eighteen to fifty fathoms." *By the Rev. George Sym.*

" The parish of Old or West Monkland abounds with coal, and there are computed to be a greater number of colliers here than in any other parish in Scotland. At Fullarton, and other places, there

\* The extent of this field is not known.



there are six seams of excellent coal, which are twenty-three feet thick." *By the Rev. Mr. Bower.*

In the account we have of Saltcoats, in Ayrshire, by Dr. James Woodrow, there is a sketch given of no less than eleven seams of coal. The following is a copy of the statement of the thickness of the seams from the roof to the pavement, and the distance from each seam to that which is next to it :

	<i>Thickness.</i>	<i>Fathoms.</i>
1st,	3 feet,	0
2d,	4 feet,	22
3d,	3 feet, 4 inches,	16
4th,	7 feet,	10
5th,	2 feet, 8 inches,	4
6th,	2 feet, 4 inches,	2
7th,	3 feet, 4 inches,	20
8th,	2 feet, 6 inches,	11
9th,	1 foot, 6 inches,	5
10th,	4 feet,	6
11th,	3 feet, 4 inches,	8

---

Total thickness, 37 feet.      Total depth, 104 :

"This extensive field of excellent coal is about four miles in length, and one mile in breadth, *in this parish*. In the eastern part of the field, there are two thin seams, besides the eleven I

K k

have

have already mentioned; the one is three feet thick, the other two feet, four inches, which makes the thickness of the whole of the coal raised there *forty-two feet, four inches.*" By Dr. Woodrow.

There are few towns in Great Britain better supplied with coals than the *city of Glasgow*. The strata found in its neighbourhood, in all directions, are numerous and very extensive. It is supposed, by those conversant with collieries, and pretty well informed with regard to the extent of these strata, that the inhabitants of Glasgow, and those within the circle of that district, have sufficient sources of this valuable article to serve them, even with a considerable *export trade*, upwards of two thousand years.

The city of Edinburgh is equally well situated with respect to coal. "To the South and East of Edinburgh, and approaching within three miles of it, there is a field of about fifteen miles from East to West, and as many from North to South, almost all one continued field of coal; consisting of a variety of workable seams, some three, four, five, and even nine feet thick, already discovered, and what more seams may lye to the dip of these must be left for posterity some centuries hence to explore; for certainly those which have been already discovered, cannot be exhausted for many ages to come.\* But if there was

\* At the colliery of Gilmerton, within a few miles of Edinburgh, the author remarks, that there are fourteen seams of coal within forty fathoms of the surface, all of sufficient thickness to be worked.



no coal to be had in the neighbourhood of Edinburgh by land-carriage, no place can be so well situated to be supplied by water-carriage. From the bay of St. Andrews, all along the East Coast of Fife, and up the Frith of Forth, near to Stirling, for a track of fifty miles, there is almost one continued field of coal. In all this track, we cannot go three miles, but we meet with going coal-works, at a medium, within three or four miles of a harbour. On the opposite side of the Frith, there are also many very extensive coal-works. Within the bounds I have now described, and within three or four miles of a harbour or shipping place, there are actually about thirty going coal-works from which coals are shipped." \*

I shall not attempt to give a statement of the numerous and extensive strata of coal discovered in different parts of England. Sea-borne coal is more immediately the subject of these letters. To give, therefore, such a view, as will enable the public to judge with some degree of certainty, of the number of years which Great Britain may be in all probability supplied with coal, from the banks of the Rivers Tyne and Wear, is sufficient for my present purpose. In accomplishing this, I shall first describe the extent of the seams of coal, which are worked at present; and next, these seams which may be worked hereafter.

The confined limits of these letters, exclude topographical description. I shall therefore make my calculation on general

\* See a pamphlet, intitled, Considerations on the present Scarcity and Dearth of coals.

principles,

principles, and appeal to the experience and good sense of those acquainted with these mines, on the justness of the following data.

1<sup>st</sup>, That the seams of coal which are now worked at Newcastle and Sunderland, are equal to a seam or bed of fifteen miles by twenty miles.

2<sup>dly</sup>, That this seam is at least four feet and a half in thickness.

3<sup>dly</sup>, One-sixth of the above-mentioned extent of seam is fully sufficient for pillars, &c. &c. in the mines.

4<sup>thly</sup>, It appears by trials made by Dr. Watson, Bishop of Llandaff, a cubic yard of coal weighs one ton, or twenty hundred weight.\*

The Newcastle chalders should be, (according to act of Parliament), fifty-three hundred weight, and the London chalders may be stated at twenty-seven hundred weight.

I shall next give the annual amount of the consumption of coals from the Tyne and Wear, and as I wish, upon so important a question, my calculation should be on the side of safety, I shall state the quantities consumed, higher than they really are.

\* See Dr. Watson's Chemical Essays, volume iii.



The consumption of sea-borne coal in London,	<i>Chalders.</i>
I shall take at - - - - -	900,000
Coastways at - - - - -	700,000
The export foreign consumption, at -	250,000
Consumed at Newcastle, Shields, Sunderland, &c. &c.	450,000
<hr/>	
Total of the annual consumption of coals from these two rivers, - - - - -	2,300,000

The number of tons in the above quantity, taking the *Tons.*  
chalders at twenty-seven hundred weight, amounts to 3,100,000

I have already stated the authority of Dr. Watson, that a ton  
weight of coals occupies in the earth, the space of one cubic  
yard. The number therefore of cubic yards of *Cubic yards.*  
coals consumed annually, is - - - - - 3,100,000

With regard to the supply of this consumption, it will perhaps  
be proper to establish it by the area of one square mile. The  
operation of figures is not necessary here; it is sufficient to men-  
tion the number of square yards: the surfaces of so many cubic  
yards in the square mile, are - - - - - 3,097,600

These beds or seams of coal are, on an average, four feet and a  
half in thickness, which, of course, increases the above-mentioned  
number of cubic yards in the square mile, by one-half of the  
number of square yards, or to - - - - - 4,548,000

L. R.

And

And hence, the square mile of the bed or seam of coal I am describing, contains cubic yards, and tons of coals 4,645,000

A deduction of one-sixth for pillars, &c. &c. is to be made from the above \* - - - - 800,000

The number of tons in the square mile, is - - - 3,845,000

I have already stated, that the annual consumption of coals from these rivers, is - - - - 3,100,000 tons.

It appears, therefore, that a square mile is a sufficient source of consumption for a year and a quarter. I have already described the length and breadth of these seams of coal, as consisting of twenty miles by fifteen; making an area of three hundred square miles, and consequently a source of consumption for three hundred and seventy-five years.

It will be remarked, that I have only taken into this calculation, the quantity at present consumed, and that my letters point out an increase of one-fourth of that consumption. Deducting therefore, one-fourth from the number of years already stated, there remains, upon the calculation of an increased consumption, the sources of supply for three hundred years.

The district I shall next describe as a second source of consumption of coals, is that from Shields to Whitehaven: a distance fully eighty miles. That all the space between these towns is full of coal equally good, and three times more plentiful than that I have

\* This number is more than a sixth. I do not include the fractional parts.

already

already described, are facts well authenticated. Of the above eighty miles, I have disposed of twenty miles by fifteen, as a stock of consumption for the above-mentioned three hundred years. Now, admitting the River Wear does not reach into this second district, and that the breadth of this seam of coal is, thereby more confined for exportation: yet the River Tyne can embrace, or be made to embrace, ten miles in breadth of this district. Allowing then to Whitehaven, the half of the original eighty miles, the length of this new source of coals will be full twenty miles: consequently, this seam is equal to two hundred square miles.

It is very true, that a part of this seam has been worked, but it must be allowed, these workings have been very confined. They only served inland consumption, in a country thinly peopled, and where trade and manufactures have not yet been established. By these workings it has been ascertained, that there are in this district, at least three seams, the average thickness of which, is not less than four feet and a half. The calculation on these, and the preceding data, I shall state in form.

In this new district, is a stock which will employ the carriers in the coal trade, and the consumers of sea-borne coal, at the rate of the quantity now used, and a fourth more during at least,

-	-	-	-	-	-	-	600 years.
The district I formerly described,	-	-	-	-	-	-	300 years.

These two districts,	900 years.
----------------------	------------

Surely,



Surely, Sir, if this calculation is admitted as just, there is no foundation whatever, for the fears that have been expressed upon this subject. As a proof that I have made the source of supply less than I might fairly have done, I must beg leave briefly to remark, that as several of our ports on our Western coast, have coals to export; and that as the inhabitants of Ireland are exploring their lands for coals, with success; there is evidently no necessity to appropriate, as I have done, to the use of Whitehaven, the half of the space between the two seas; and that if to the exports of the River Tyne, we add ten miles more from the aforementioned forty miles left, according to the last calculation, to Whitehaven; the stock of supply from Newcastle will be increased to the quantity of equal to a demand of three hundred years more, which, added to the former, makes in all **TWELVE HUNDRED YEARS.**

Thus, Sir, I have endeavoured to point out the inequality, the oppression, and the impolicy of the taxes on coal. I have likewise attempted to show, that the highest interests of this country have been bartered for these taxes, upon a most absurd principle of political arithmetic, and that Great Britain is in possession of abundant strata of workable coal, sufficient to employ an extensive carrying trade, and to answer all the purposes of this fossil for twelve hundred years.

The sum these taxes raise to the revenue, it must be allowed, is great: and ministers have hitherto viewed a removal of them as a dangerous experiment, unless a substitute could be found equally

equally productive, less exceptionable, and you will forgive me for adding, *less unpopular*.

To remove every obstacle to "an enterprize of such pith and moment," I shall venture, in my next letter, to recommend to your notice, two substitutes for the coal taxes, which, I humbly apprehend, will be found capable of being made more productive to the revenue than these duties, without distressing the poor, oppressing any part of the community, retarding improvements in agriculture, clogging the operations of manufactures, confining the carrying trade, or checking the naval strength, the glory of Great Britain.

It is not in mortals to *command success*; but it is the duty of every man to attempt to deserve it.

I have the honour to be,

SIR,

Your very humble servant,

THE AUTHOR.

...productive, and you are not to be  
for adding to the number.  
...the same as the others, and the only  
To remove every obstacle to the enterprise of each of the  
...I shall require no more than the necessary  
your notes, with reference to the tax, which I hereby  
applicant, will be found capable of doing more than  
...to the revenue than these duties, without distinction  
...poor, oppressors, any part of the community, and  
...means in agriculture, changing the operation of manufacturing  
...confining the carrying trade or checking the canal traffic, the  
glory of Great Britain.

It is not in mortal to remove these, but it is the duty of  
every man to attempt to remove it.

I have the honour to be  
Dear Sir,  
Yours very humble servant

Yours very humble servant

THE AUTHOR

...

...

...



# L E T T E R S

ADDRESSED

TO THE

RIGHT HONOURABLE

WILLIAM PITT, &c.

## LETTER IV.

SIR,

**I**T is unnecessary to inform you, that attempts to establish new imposts, in a country loaded with heavy taxes, are extremely unpopular. Mankind, in general, judge of the nature of a tax, in exact proportion to its operation on their private interests; and it is very evident, that the interests of individuals, are so extensive and complicated in a rich and populous nation, as to render it impossible to impose any very productive tax, without affecting very materially private property. If this principle is so strong, Sir, as to render taxes which are imposed in as equitable a manner as the mixed nature of civilized society will permit, unpopular; how odious must the coal taxes be to many thousands of the inhabitants of this country?

I have

2 R E T E L

I have already directed your attention to the prominent features of these taxes. They afford, when taken collectively, a regular and extensive system in all its parts, diametrically opposite to the established principles of sound policy and political justice. Prominent as the features of these taxes are, yet, I have reserved for the introduction of this letter, an additional instance of their imperfection, which is, if possible, still more exceptionable than any I have described. I allude to the tax imposed by the 9th of Ann, of three shillings *per* chalders, on all coals delivered in the port of London. This tax, Sir, it is proper to remark, was originally imposed for the purpose of building fifty-two churches.—It was continued by the 1st of George I. as a provision for individuals. It was again continued by the 5th of George I. for thirty-two years; and between the years 1719 and 1721, it was made a fund to pay the interest of a loan, borrowed for the service of the public. It was made perpetual from the year 1721, and has been secured as a source of public revenue upwards of seventy years. By the 28th of George II. it constituted a part of the sinking fund; and by the consolidation act of 1787, eight-twentieths of a penny was added to the former tax, by which the revenue was increased upwards of twelve thousand pounds annually. The total amount of this tax from January the 5th, 1791, to January the 5th, 1792, is L. 130,000. Surely, Sir, much might be said upon the established system of taxation *against this tax*. I shall not, however, bestow much attention on it, as I am informed, from authority I can depend upon, that it is to engage the attention of the inhabitants and representatives of the city

city of London and Westminster, during this session of Parliament. I shall only briefly remark, that it should certainly be more satisfactory to the subjects of this country, and to our administrators of justice, to fulfil the purposes of the State by such supplies as would bear the discussion of unprejudiced minds, than to have a continuation of taxes, which prove, to a very large share of the community, evident causes of dissatisfaction.

I am not so wedded to the substitutes I have to propose for *so capital a source of public revenue as the coal duties*, as to insinuate, that they are entirely unexceptionable. The ground I am on, has been too often surveyed by the piercing eye of able politicians, to find unexplored sources of valuable discovery. To judge fairly, therefore, of the substitutes I shall offer to your consideration, the standard of *absolute excellence* should give place to that of *relative merit*. For, if it is found, that a new impost is pointed out, equally productive to the public revenue, and unincumbered with the long list of pernicious effects, inseparable from the coal taxes; although it might justly be deemed impolitic, when viewed a-part, from considerations which render an impost indispensable: yet, if when taken upon a comparative estimate with the coal taxes, it claims only the description of relative excellence it may very properly be recommended as a proper substitute. Whether this is really the case in the present instance, is not my business peremptorily to decide.

Previous to going into a specification of substitutes, it should be remarked, that the extensive benefits which must evidently

N n

arise



arise to this country, from a removal of the coal duties, will, in all probability, be such as will make the substitute proposed, only a temporary tax.

The following are the taxes on coal, for which I propose substitutes, viz.

	L.	s.	d.	
By 8th of Ann, ch. 4th, of - -	0	3	0	<i>per chald.</i>
By 9th of Ann, ch. 6th, of - -	0	2	0	<i>ditto.</i>
By 9th of Ann, ch. 22d, for building churches, - - - -	0	3	0	<i>ditto.</i>
Impost in 1779, of <i>five per cent.</i> -	0	0	4 $\frac{1}{2}$	<i>ditto.</i>
Impost in 1782, of <i>five per cent.</i> -	0	0	4 $\frac{1}{2}$	<i>ditto.</i>

And the additional  $\frac{1}{10}$  to raise the fraction to an integer, making in all, eight shillings and tenpence *per* London chald.

To the above taxes, commonly called the *coasting duty*, and the *church duty*, I add also the export duty of one shilling and twopence *per* chald., on all coals exported to Ireland and the Isle of Man, and the local tax of one shilling *per* chald., granted by Charles the II. to his natural son the Duke of Richmond, on all coals exported from the River Tyne.

The last of these duties, I shall consider a-part; after I have pointed out a substitute to answer the purposes of the *coasting*, the *church duties*, and the export duties to *Ireland* and the *Isle of Man*. I shall state the produce of these duties to the revenue at L. 600,000 annually; a sum, which, it must be allowed, is much greater than they have ever really produced.

There

There are, in my humble opinion, two modes by which the above sum might easily be raised; the first consists in laying additional taxes on a *variety of articles of luxury*, in such a proportion as will not lessen their consumption—and the second consists in accomplishing the same purpose by an impost on *one article only*.

Without going into a wide field on the propriety of the first of these modes; I shall state, in as brief a manner as possible, the particular articles which appear fittest for this purpose.

Situated as this country is, by heavy taxes on the necessities of life, it will be found proper, independent of other arguments, to confine these imposts proposed to the leading articles of *luxury*, such as Wines—Foreign Spirits—Carriages—Men Servants—Saddle-horses—Houses which are upwards of sixty pounds of rent annually—Sugar—Tobacco, &c. &c.

It appears evident to me, that the flourishing state of this country is such at present, as will enable the opulent and wealthy, to pay to the public stock collectively, without any inconvenience, vexation, or hardship, twice the sum which is here proposed to be raised.

Of the propriety of this measure, Sir, you are best able to decide. You are in possession of the sums these different articles of consumption produce annually; and must have had sufficient opportunities of forming an accurate judgment with regard

gard to those which were likely to be materially confined in their consumption by additional imposts.

The principle upon which this measure is recommended, is so very obvious, that I shall not adduce a single proof with a view to give it additional strength, but shall proceed to the second or *principal substitute*.

The substitute for the duties on coal, which I shall beg leave to suggest, consists in laying an additional tax upon *private brewers*; or in other words, in subjecting private people who brew their own ale, to the same duties every person pays, whether poor or rich, who buys ale from the public brewer.

The following statement shews how much more duty is paid on one quarter of malt consumed by the public, than is paid by the private brewer:

The duties in England on every bushel of malt are, to all makers for home consumption\*, whether public or private, 1s. 3d. and five *per cent.* on the 1s. 3d. which in one quarter amount to - - - - L. 0 10 6

The average quantity of strong beer or ale drawn by the public brewer from one quarter of malt in

Carry over L. 0 10 6

\* Maltsters who make for exportation, are subject to peculiar regulations, and pay no duty for the malt they make.



Brought over L. 0 10 6

the country in England was estimated by Lord North in May 1780 (when an additional duty of sixpence *per* bushel was imposed on malt) to be two barrels and a quarter; the duties on which, at 8s. *per* barrel, amount to \*

0 18 0

In the country in England, besides the above quantity of strong ale from one quarter of malt, the practice of the public brewer is, to draw after the strong in the same brewing, about one barrel and a quarter of small beer, the duty of which, at 1s. 4d. *per* barrel, is

0 1 8

L. 1 10 2

But as the above-mentioned additional duty of sixpence *per* bushel, imposed in May 1780, was intended to affect the private brewer only, the public brewer in the country in England, is allowed by way of equivalent for it, 1s. 8d. *per* barrel on all the strong beer and ale he brews, and fourpence on all the small; 1s. 8d. *per* barrel on two barrels and a quarter of strong ale, must therefore be deducted from the above sum, and also fourpence *per* barrel on one barrel and a quarter small, amounting to †

0 4 1

Sum paid on a quarter of malt by the public brewer, L. 1 6 1

\* He took two barrels and three quarters as the average quantity drawn from a quarter of malt in the *London* brewery.

† To the *London* brewer, the equivalent is only one shilling and fourpence, because he draws half a barrel strong beer, or a quarter more than is drawn in the *Country*.

The private brewers pay the whole malt-duty, which,  
as already mentioned, is

	0	10	6
L.	0	15	7

The public brewer in the country in England, then pays, when he brews strong ale with small beer after it, 15s. 7d. *per* quarter; or 1s. 11d. 3-8ths *per* bushel more duty than the private brewer; the sum paid by the former being 26s. 1d. while the other pays no more than 10s. 6d. *per* quarter. When, however, small beer is brewed either in town or country by *itself*, or in what is termed an *entire gyle*, it is admitted the duties paid by the public brewers do not amount to near so much as the above sum of 26s. 1d. *per* quarter; but when it is considered that the quantity of malt consumed in brewing small beer in *entire gyles* does not amount to above one-twentieth part of what the strong beer brewery consumes; and when it is also considered, that in the London brewery (which is in extent one-fourth of the whole in the kingdom;) more strong ale and beer is drawn from a given quantity of malt, and consequently more duty is paid on a quarter of malt brewed there than in the country, it is no exaggeration to say that 26s. on a medium is paid on every quarter of malt brewed by the public brewers throughout England.

Having thus pointed out the loss Government sustains on each quarter of malt brewed by private brewers, I shall next, from the best information I have been able to procure, endeavour to ascertain the total quantity consumed in private breweries, and  
by



by that means specify the total loss Government sustains by this exemption annually.

The average quantity of strong beer which pays duty annually in England, is about 4,500,000 barrels, and of small 2,000,000 barrels. Supposing, that in producing two barrels and a quarter of strong ale, there is used one quarter of malt, and that in producing six barrels of small beer there is also one quarter of malt used, the total quantity of malt consumed in producing the above quantities of strong and small beer is 2,333,333 quarters. This, therefore, is the annual number of quarters of malt consumed in the public brewery in England, and is equal to 18,666,664 bushels; sixteen gallons at least of spirits are made on an average out of every eight bushels grain consumed by the corn distillers in England, and the total quantity of spirits they make both for home consumption and exportation, does not, on a medium, exceed annually 5,000,000 gallons. The average quantity of *corn* consumed annually by them is not, therefore, above 2,730,000 bushels; but as two-thirds of all the corn they use is unmalted, they consume no more malt than - - - - - 910,000

Consumed in public brewery as above,	18,666,664
	<hr/>
	19,576,664

The average quantity of malt of late years which pays duty in England is said to be about 29,500,000 bushels; from which, if the above quantity used in the public brewery and corn distillery is deducted, the remainder, which is within a trifle of



of 10,000,000 of bushels, must be the quantity consumed in the private brewery. The duties paid by the public brewer in England have been shewn to exceed those paid by the private brewers at the rate of 1s. 11d. 3-8ths, on each bushel of malt consumed. On 10,000,000 bushels consumed in the private brewery in England, then, a loss arises to Government of within a trifle of L. 1,000,000 annually \*.

\* In Scotland, the duties on every quarter of malt to all makers, whether public or private, are exactly one-half of the English duties, viz. - - - - - L. 0 5 3

The medium quantity of strong ale drawn by the public brewer in Scotland, from a quarter of malt, was estimated by Lord North, in May, 1780, (when an additional duty of three-pence *per* bushel took place on all malt made there), to be  $2\frac{1}{2}$  barrels, the same as the *country* in England, the duty on which at 8s. *per* barrel, is - - - - - 0 18 0

L. 1 3 8

The above additional three-pence *per* bushel, imposed in May, 1780, being intended to affect private brewers alone, the public brewer, as an equivalent for it, is allowed out of his ale duties, tenpence *per* barrel on all the strong ale he brews: There must therefore be deducted for two barrels and a quarter, - - - - - 0 1 10 $\frac{1}{4}$

The private brewer only pays the malt duty of - - - - - 1 1 4 $\frac{1}{2}$

0 5 3  
0 10 1 $\frac{1}{2}$

The public brewer, then, in Scotland, pays sixteen shillings and three-halfpence on each quarter of malt he consumes, *more* than the private brewer, which is fully more than the difference in England: but notwithstanding this seeming encouragement to private brewing, so little is it practised in Scotland, that the loss Government sustains by it, is not worth taking into the above account.

This

This sum will perhaps appear, to some people, to be greatly exaggerated ; but Mr. Rose, who has access to the best information, in a debate in the House of Commons in the year 1791, on laying an additional duty of three-pence on the bushel of malt, declared, that if the private brewer was to pay an equal duty with the public brewer, that the revenue would thereby be increased not less than L. 1,000,000 annually.

A very material circumstance little attended to, respecting the exemption of the ale duty to private people is, that although Government suffers an immense loss by it, the people who it is meant to favour, in fact, derive little, if any advantage from it. In the public brewery, the duties are indeed two-thirds more than those paid by the private brewer ; but in every other respect, the former has advantages which the latter has not, and were all the expences, including leakage, and waste of every kind, taken into account by the private brewer, it would be found, that he could buy ale and beer from the public brewer, cheaper than he brews it at home. A public brewery is much better calculated for saving labour, waste, and expence of various kinds, than a private one. On the article of fuel, there is a great saving to the common brewer—Fifty barrels of wort, or water, for instance, will be made to boil in *one* copper, with one-fifth part of the coals that would be required to boil fifty barrels in twenty-five coppers, containing two barrels each. One person can serve a copper of the largest size with fuel, and attend to it in other respects, with nearly as much ease as a small one.

P p

Suppose



Suppose fifty barrels to be heated in one copper, only one person is employed for this purpose in a public brewery; while in such private breweries as heat only two barrels at a time, twenty-five persons are employed to heat an equal quantity.

There are other advantages the public brewers have that might be mentioned; their business of brewing being constant, they are not at so much expence in keeping their casks and utensils in season as in private brew-houses. The public brewer too, by purchasing large quantities at a time, has both his hops and malt very considerably cheaper, as well as his casks of every kind.

In Scotland, where the exemption is fully more favourable to the private brewer than in England, very few brew their own ale, and as the people in Scotland are good œconomists, and not more inattentive than the English to their own interest, they must be of opinion, that there is nothing to be saved by brewing at home.

An exemption so hurtful to the revenue, and of no advantage to the public, must have originated from an idea, that the duties on ale could not be collected from private families, otherwise than by subjecting them to the survey of excise-officers, a measure too odious to be tolerated in a free country; and I am convinced, that if those duties had happened originally to have been raised by any other mode than that of excise, no exemption in favour of private brewers, would have ever been thought of.—

If



If therefore, any mode could yet be devised, by which private people could be subjected to the full duties, without exposing their houses to the visits of excise-men, the chief, if not the only objection that can, with any propriety be urged, would be removed against abolishing a privilege, which at least, two-thirds of the people in the kingdom do not make use of, among whom are the very poorest, whose poverty puts it out of their power to make use of it, if they were ever so willing; which the other one-third who do make use of it, reap little or no benefit from: and which is attended with such an immense loss to the public revenue.

The two following modes, Sir, are submitted to your consideration—The *first* is, to abolish the ale-duties entirely, and to impose in lieu of them, such an additional duty on each quarter of malt, as, with the present malt duties, will amount to twenty-six shillings, which has been shown to be the medium sum public brewers pay on every quarter of malt they consume—The whole to be paid indiscriminately by the public or private maker of malt.

The *second* mode is, that without making any alteration in either the ale or the malt taxes, persons brewing their own ale, shall pay at such a rate *per annum* for every head in their families, as when added to the present malt duties, will put the private and the public brewer, in point of duties, on an equal footing.

With

With regard to the first mode, setting aside the 5 *per cent.* on malt, the present duties in England are 1s. 3d. *per* bushel, or 10s. *per* quarter, and, in order to raise them to 26s. a quarter, an addition of 16s. *per* quarter, or 2s. *per* bushel, would be required. As you, Sir, have access to know the exact quantity of malt made, you can readily see what sum 3s. 3d. *per* bushel on all the malt made in England would raise, and if from this you deduct the gross medium produce of the present ale and malt duties, the balance would be *nearly* the gain upon this proposed commutation. It is not, however, the *exact* gain, because the corn distillers are affected by any additional malt duty; and, as it is presumed those in England are already as much taxed as that article will bear, it would be necessary to allow them a drawback out of the duties they now pay, should an additional duty of 2s. a bushel on malt be imposed. But no more than a fair equivalent ought to be allowed them; and, in fixing it, it must be remembered, that not above one-third of the corn they use is malted. One bushel of grain in the distillery yields two gallons of spirits, and, as the proposed additional duty is 2s. the drawback would be 1s. on each gallon of spirits made, supposing the whole corn they use was malted: but, as only one-third of it is malt, the drawback on each gallon of spirits made would be no more than fourpence.\*

That

\* Although, in a former note, it was said, that Government sustained so very trifling a loss in Scotland by private brewing that it was not worth noticing, yet, by extending the proposed commutation to that country, the revenue might be very considerably increased,

That malt is already a very capital source of public revenue, and that imposing any additional duty on it, by raising its price, might diminish the consumption of it, is the strongest, and, indeed, I may fairly say, the only formidable objection which can be urged against the substitute I now have the honour of recommending to your consideration.

The principle upon which this objection is made, it must be acknowledged, is incontrovertible: but it is equally evident to me, that the propriety of the application of it to the present instance, may be called in question. The opinion of Dr. Smith of great celebrity, should have some weight upon this subject.

“The objections of Dr. Davenant to this alteration in the present system of excise duties, seem to be without foundation. Those objections are, that the tax, instead of dividing itself as at

increased, provided there were no drawback allowed to the Scots distillers, who, indeed, are intitled to none; for, in consequence of the present partial and impolitic licence act in their favour, they do not pay twopence a gallon on the spirits they make, while the English distiller pays above three shillings. Malt made in Scotland, on account of the inferiority of the grain, pays only one-half of the duties hitherto imposed in England, but, as public brewers in Scotland are subjected to the full duties paid by English brewers, and as the proposed additional duty on malt is intended as a substitute for the ale duties, the people of Scotland cannot reasonably expect they are to have a farther indulgence, in case the said additional duty shall take place. The present difference of the duties in the two kingdoms is 5s. 3d. *per* quarter, and this, it is presumed, is a fair equivalent for the inferiority of Scots grain, and ought to be continued.

Qq

present,



present, pretty equally upon the profit of the maltster, upon that of the brewer, and upon that of the retailer, would, so far as it affected profit, fall altogether upon that of the maltster; that the maltster could not so easily get back the amount of the tax in the advanced price of the malt, as the brewer and retailer in the advanced price of their liquor; and that so heavy a tax upon malt might reduce the rent and profit of barley land.

“No tax can ever reduce, for any considerable time, the rate of profit in any particular trade, which must always keep its level with other trades in the neighbourhood. The present duties upon malt, beer and ale, do not affect the profits of the dealers in those commodities, who all get back the tax with additional profit, in the enhanced price of their goods. A tax indeed, may render the goods upon which it is imposed, so dear as to diminish the consumption of them. But the consumption of malt is in malt liquors; and a tax of eighteen shillings upon the quarter of malt, would not well render those liquors dearer than the different taxes amounting to twenty-four or twenty-five shillings, do at present. Those liquors, on the contrary, *would probably become cheaper, and the consumption of them would be more likely to increase than to diminish.*

“It is not very easy to understand why it should be more difficult for the maltster to get back eighteen shillings in the advanced price of his malt, than it is at present for the brewer to get back twenty-four, or twenty-five, sometimes thirty shillings,  
in

in that of his liquor. The maltster, indeed, instead of a tax of six shillings, would be obliged to advance one of eighteen shillings upon every quarter of malt. But the brewer is at present obliged to advance a tax of twenty-four or twenty-five, sometimes thirty shillings on every quarter of malt which he brews. It could not be more inconvenient for the maltster to advance a lighter tax, than it is at present to the brewer to advance a heavier one. The maltster doth not always keep in his granaries a stock of malt, which it will require a longer time to dispose of, than the stock of beer and ale which the brewer frequently keeps in his cellars. The former, therefore, may frequently get the returns of his money as soon as the latter. But whatever inconvenience might arise to the maltster from being obliged to advance a heavier tax, it could easily be remedied, by granting him a few months longer credit than is at present commonly given to the brewer.

“ Nothing can reduce the rent and profit of barley land, which did not reduce the demand for barley. But a change of system, which reduced the duties upon a quarter of malt brewed into beer and ale, from twenty-four and twenty-five shillings to eighteen shillings, would be more likely to increase than diminish that demand. The rent and profit of barley land, besides, must always be nearly equal to those of others equally fertile, and equally well cultivated land. If they were less, some part of the barley land would soon be turned to some other purpose; and if they were greater, more land would soon be turned



to the raising of barley. When the ordinary price of any particular produce of land is at what may be called a monopoly price, a tax upon it necessarily reduces the rent and profit of the land which draws it. A tax upon the produce of these precious vineyards, of which the wine falls so much short of the effectual demand, that its price is always above the natural proportion to that of the produce of other equally fertile, and equally well cultivated land, would necessarily reduce the rent and profit of these vineyards. The price of the wine being already the highest that could be got for the quantity commonly sent to market, it could not be raised higher without diminishing that quantity; and the quantity could not be diminished, without still greater loss, because the lands could not be turned to any other equally valuable produce. The whole weight of the tax, therefore, would fall upon the rent and profit; properly upon the rent of the vineyard. When it has been proposed to lay any new tax upon sugar, our sugar planters have frequently complained that the whole weight of such taxes fell, not upon the consumer but upon the producer; they never having been able to raise the price of their sugar after the tax, higher than it was before. The price had, it seems, before the tax, been a monopoly price; and the argument adduced to shew that sugar was an improper subject of taxation, demonstrated, perhaps, that it was a proper one; the gains of monopolists, whenever they can be come at, being certainly of all subjects the most proper. But the ordinary price of barley has never been a monopoly price; and the rent and profit of barley land have never been above their natural proportion



proportion to those of others equally fertile, and equally well cultivated land. The different taxes which have been imposed upon malt, beer and ale, have never lowered the price of barley; have never reduced the rent and profit of barley land. The price of malt to the brewer, has constantly risen in proportion to the taxes imposed upon it; and those taxes, together with the different duties upon beer and ale, have constantly either raised the price, or, what comes to the same thing, reduced the qualities of these commodities to the consumer. The final payment of these taxes has fallen constantly upon the consumer; and not upon the producer.

*"The only people likely to suffer by the change of system here proposed, are those who brew for their own private use. But the exemption, which this superior rank of people at present enjoy, from very heavy taxes, which are paid by the poor labourer and artificer, is surely most unjust and unequal, and ought to be taken away, even though this change was never to take place. It has probably been the interest of this superior order of people, however, which has hitherto prevented a change of system that could not well fail both to increase the revenue and relieve the people."*\*

Besides these objections made by Dr. Davenant, against any additional tax on malt, there is another which deserves some consideration. It has often been argued, and with no small share of seeming propriety too, that these high duties, by raising

\* Dr. Smith's *Wealth of Nations*, vol. iii. page 367.

the price of malt, would introduce into breweries, a number of frauds, which, instead of increasing, would produce a defalcation in the public revenue.

To those acquainted with the process of making malt, the answer to this objection must be very obvious. The fact is, that from the tedious nature of malting, the duties are not only ascertained with less trouble to excisemen, and less vexation to the trader; but what is of greater consequence, frauds against the revenue can be more easily prevented: and when attempted, detected with more certainty than in the brewery, or, indeed in almost any other manufacture under the excise laws. The process of malting, *viz.* wetting or steeping the grain, laying it in the couch, spreading and turning it on the barn floor, and drying it in the kiln, employs about three weeks, during which time, both gaugers and surveyors have such frequent opportunities of taking different gauges of each steeping, that nothing in an *entered* house can well escape their notice; and as the buildings in which the steep or cistern, barn and kiln are situated are large, and of a particular construction, easily distinguished even at a distance, it is scarcely possible to carry on the business of malting in a concealed place, at least to any extent that can affect in any great degree the revenue. It has frequently been alledged, that frauds are actually committed in the malting-house; but admitting this is really the case, I must be allowed to assert, with some degree of confidence, that a few regulations which might easily be pointed out, which, added to these already in force, would effectually check every kind of fraud.

As,

As, however, the duties on malt must be very considerably increased by the substitute here proposed, and as a defalcation on so capital a source of revenue, must be attended with the most dangerous consequences; give me leave anxiously to recommend to your attention, the second mode I have pointed out, namely, that private brewers shall pay for each head of their family at such a rate *per annum*, as will, when added to the present malt duties, put the *private* and public brewer, with respect to the ale and malt taxes, on an equal footing. As there are persons already appointed to take account of the male-servants in families, they might easily take the number of persons of every description belonging to families who brew their own ale. A tax of this kind is not without precedents; I shall only mention one, which is in point. By the 12th of Ann, stat. 1st, chap. 2d, a duty of sixpence *per* bushel, was imposed on all malt made in England for sale, but the Commissioners of Excise, and their Collectors, were impowered to compound this duty with such families as made malt for their private consumption, at the rate of five shillings for every head in their families *per annum*, which sum they were to receive or take security for the payment thereof quarterly. Such persons as duly made payment of this sum were exempted from the duty on the malt; and their houses were freed from the unwelcome visits of excise-officers.

Upon the calculation, that at sixpence *per* bushel on malt, five shillings a-head on each family is a fair proportion; the difference at present between the public and private brewer, being  
one



one shilling and eleven pence, the impost now proposed should be rated according to this proportion, at *nineteen shillings*. But, as it will be found that *one-fifth* of the people in England (including servants, &c.) drink ale of their own brewing, and stating their number at 1,500,000, fourteen shillings on every head in each family would raise one million and fifty thousand pounds annually: a sum which nearly doubles that produced by the taxes on coal.

It is highly probable, I admit, that this substitute would induce many families to give up private brewing. But, this circumstance (however loudly those, whose private interests are involved in this measure, may declaim against it) will be found consistent not only with the interest of the public revenue, but likewise with that of private families; because it is more than probable, that in proportion as the private breweries are given up, nearly in the same proportion will the consumption of malt on the public breweries be increased; and besides, those who formerly brewed their own ale will be furnished with that wholesome beverage from public breweries as cheap, and perhaps cheaper than it could have been afforded by private brewing\*.

The

\* I do not mean to insinuate, that this substitute will not occasion any inconvenience. I am convinced, however, that those which will arise from it, are of no great consequence. The following is perhaps the only one that deserves to be mentioned. Those families in the country, who live at a considerable distance from a public brewery, will be obliged either to pay this tax, which is even less than an equivalent for the sum paid by

The unfriendly operation of this substitute will evidently be confined to the private brewery; and admitting (what is highly improbable) that it may diminish the consumption of malt, a defalcation of revenue is amply guarded against, by a surplus, according to the proposed impost, of four hundred and fifty thousand pounds annually.

That it is the labouring poor chiefly who reap the advantages arising from the indulgence granted to private brewers, has afforded the most plausible objection which has hitherto been made against every attempt to impose additional duties on malt. An objection which owes its popularity to an unmanly and ungenerous finesse; and its force (if it has any) to a most disgraceful perversion of reason and truth. The seemingly disinterested advocates for the poor, in opposing this tax, in order to hoodwink more completely the public, have repeatedly sounded the alarm bell, and announced the destruction of the health and the morals of the lower classes of people as inseparable consequences of additional imposts on private brewers.

It will, perhaps, be expected, that particular instances of what I have here asserted should be produced; but, as I am anxious,

by the community at large; or to pay the price of the ale to the brewer, and the additional charge of land-carriage, or be excluded from the privilege of using malt liquor. This inconvenience will appear very trifling, when it is recollected, that these families so situated, are in general, such as use sea-borne coal. The advantages arising from a removal of the coal duties, are such as will do more than over-balance any inconveniences which follow this substitute.

S f

Sir,

Sir, to avoid personal reflections, I shall only remark, in general, that the very formidable opposition which was made, a few sessions of Parliament ago, against your motion for an additional tax on malt, affords abundant instances of *this common kind of political charity*.

Although the arguments which have generally been used against this substitute in the simplest form of a tax, are stained with the prominent features of self-interest; yet as every measure which may, in any degree, tend to sacrifice even *the comfortable subsistence*, and much more the *health* and *morals*, of the labouring poor, should be guarded against as an evil of the first magnitude, it will therefore be proper to meet these objections on the ground of impartial discussion.

To be able to determine, with any degree of accuracy, the weight of these objections, it will be necessary to ascertain, whether it is upon the *poor*, or the *rich*, the tax on private brewing chiefly falls?

The people in this country, who brew their own ale, may be divided into the three following classes: *First*, Gentlemen of landed property; *Secondly*, Farmers and merchants, or people of the middle rank of life; and, *Thirdly*, The labouring poor.

With regard to the first class, it is a fact, universally acknowledged, that nineteen out of twenty of gentlemen of landed property in England have their ale brewed at home.

The



The proportion of the second class is not above *a tenth* of all the merchants and farmers of Great Britain;—and

The proportion, among the labouring poor, of those who brew their own ale to those who *buy it* from innkeepers and public brewers, is as one is to an hundred and sixty.\*

It appears, from the above statement, that the two principal orders of people in the State, who ought to pay the largest share of taxes, are exempted from the additional duties imposed on public brewing; whilst that part of the community which, above all others, should have been exempted, are obliged to contribute very largely to the revenue by this tax. It has been owing to a conviction of this fact, that the censure of individuals has been so frequently directed against what they have called *the aristocracy of this country*; and, it must be acknowledged, that, in this particular instance, they have had very just ground of complaint: for it may very fairly be asserted, that the indulgence given to private brewers, by exempting them from the taxes paid by the public brewer, is as incompatible with *public honour*, as it is with *sound policy* and *political integrity*.

I have already stated, that there are ten millions of bushels of malt consumed in private breweries annually. From the best

\* It must be allowed, that it is extremely difficult to ascertain very exactly the proportion of those who brew their own ale to those who have it from the public breweries: the above statement will, I believe, be found, in general, pretty accurate.

information I have been able to obtain, it appears, that six millions of bushels of that quantity are consumed by gentlemen of landed property—three millions by farmers and merchants—and one million by the labouring poor.

If this statement is just, how very ænigmatical must the reasoning of these gentlemen appear, who endeavour to prove that imposts on private brewing fall chiefly on *the poor*?

As however, this insinuation, and others of a similar nature, have originated with several very respectable public characters; and as the *violent* and *clamorous* opposition which has been made against imposing additional taxes on private brewing, has turned upon these objections; it is incumbent upon me to attempt to discover whether they owe their force to a species of bold deceit, or, to truth and solid argument.

It is necessary to recollect, that three-fourths of the labouring poor who use ale from the private brewery, are either domestic servants, or immediate dependents upon *Gentlemen of landed property, Farmers, and Merchants*; and that in those parts in general where private brewing is carried on to a great extent, the wages of labour consist partly in money, and partly in malt liquor. Hence it has been argued, that if private brewing is given up, the wages of the labouring poor must be paid *entirely in cash*: which circumstance would induce the poor to go to the public-house, and ruin their health and morals, by an excessive use of spirituous liquors.

If

If this argument proves any thing, Sir, it is, that if the destruction of the health and morals of the poor is an inseparable consequence of giving up private brewing, these very gentlemen by refusing to pay such taxes as are paid by the public brewer, are themselves chiefly instrumental in exposing their poor dependents to these very serious and alarming evils.

Had these gentlemen, Sir, been actuated by sentiments consistent with the dignity of virtue, and the distinguished rank they hold in society, instead of opposing a measure which carries in the very face of it, the strongest expressions of justice and sound policy, they should have anxiously embraced such an opportunity as this question afforded, to stamp a conviction on the minds of the public, by the most marked and unequivocal testimonies, that they preferred an honourable adherence to the established laws of *equitable taxation*, to the trifling sacrifices of private interest. But, Sir, instead of resisting the secret impulses of private interest, and instead of remaining deaf to the voice of local popularity, they have proved by their reasoning and language, that rather than pay an additional impost of one shilling and eleven pence on each bushel of malt, (which is no more than is paid by the public brewer), they would give up private brewing: although they were convinced that by doing so, they would infallibly sacrifice the health and morals of their poor dependents. Such, Sir, is the nature of the political charity which warms the hearts of these *dis*-interested patriots.

T t

There



There is another fallacy which remains to be detected in the reasoning of these gentlemen upon this subject. That the poor will ruin their health and morals, by an excessive use of spirituous liquors, they have deduced as a necessary consequence of an additional impost on private brewers. Allowing to these gentlemen all the credit they deserve for this indirect declaration of their *philanthropic* intention to give up private brewing, rather than pay this tax; and granting even (what in all probability will never take place), that the measure here recommended, would destroy all the private breweries in Great Britain; yet, I have already attempted to prove, that the poor, even under these circumstances, would be plentifully supplied with malt liquor from public breweries, at as low prices as they have had it from the private brewery. With regard to that part of the argument which goes to prove that spirituous liquors will take the place of malt liquor, it is so very contrary to daily observation, as not to deserve a serious refutation. The great body of the labouring poor in England, are supplied with ale by innkeepers and public brewers, and yet we find that the health and the morals of these people, "are not destroyed by drinking spirituous liquors;" but, on the contrary, malt liquor is daily becoming more and more the common beverage of the lower classes of the people in England.

Thus, Sir, I have endeavoured to recommend to your attention, *two* substitutes for the coal taxes: each of which might easily be made more productive to the revenue than these taxes,

taxes, without distressing the poor, oppressing any part of the community, retarding improvements in agriculture, and clogging the operations of manufactures and commerce.

If, Sir, it is a just political maxim, that it is upon the rich and opulent the principal share of taxes should fall, there can be no foundation whatever for a difference of opinion respecting the *first* of these substitutes..

With regard to the *last*; I have attempted to remove the objections which have been made against imposing an additional tax on private brewers; and have also pointed out a mode in which it might be levied, without the possibility of its diminishing the consumption of malt in public breweries, and without checking the free use of malt liquor among the labouring poor.

I shall not presume to pass judgment upon the success of this attempt: but shall willingly leave the decision of it to your candour and abilities, and to the impartial award of the public. Give me leave therefore, to dismiss this part of the subject of these letters, by remarking, that to form a fair estimate of the propriety and expediency of the measures I now have the honour of recommending to your attention, it will be necessary to recollect, that any inconvenience occasioned by these substitutes, will be amply repaid to individuals, and to the public, by a total removal of the partial, oppressive, and impolitic taxes on coals.

I shall not, Sir, detain your attention by a tedious statement of the substitute I mean to propose for the local duty of twelve-  
pence.

pence *per* chaldier, on all coals exported from the River Tyne, granted by King Charles the II. to the Duke of Richmond and Lennox, and failing him and his heirs, to Louisa Duchess of Portsmouth, and her heirs for ever.

I have, in my second letter, adverted to the dangerous tendency of this tax, and must beg leave to remark, before I point out the substitute I mean to propose for it; that to involve in this discussion the character of an individual to whom the laws of his country have given a legal claim to the revenue arising from a local tax, would be extremely unfair and illiberal. If, Sir, in the nature of this claim, or in the mode in which it is executed, there are real defects, it is evidently the conduct of those with whom it originated, and by no means that of the individual who enjoys the benefits of it, against which, impartial animadversions should be directed. Besides, I must be permitted to add, without having any intention of paying a compliment to his Grace the Duke of Richmond, that it is my sincere opinion, *the man is not to be found who is in possession of so very large a share of active virtue, as would induce him voluntarily to part with upwards of twenty thousand pounds annually, to which the laws of his country give him a just claim, without receiving an equivalent.*

But, whilst I thus express the most marked disapprobation at unhandsome attacks upon a public character so circumstanced; I cannot help asserting, that to shew a readiness on the part of  
the



the individual who reaps the full harvest of such an extraordinary revenue, to enter upon any fair and honourable negotiation with a view to remove the partial and oppressive tendency of this local tax, is, *in my humble opinion, one of the strongest and most sacred moral obligations which can be imposed on the sentiments and feelings of an honest man.*

I, therefore, beg leave to submit it to *your consideration, to that of the public, and to the virtue and honour of his Grace the Duke of Richmond*, whether an additional tax on all coals *exported to foreign countries* at such a rate as would yield a sum equal to that received by his Grace from coals, would not prove an unexceptionable substitute for this local tax?

I cannot take leave of the subject of these letters, without hazarding a few general sentiments, which I hope are dictated by a love to my country, an unalterable attachment to our excellent Constitution, and by sentiments of virtue and honour.

It will appear, from the views I have taken in these letters, that the taxes against which my arguments have been directed, are diametrically opposite to the most valuable interests of Great Britain. It is incumbent; therefore, upon every friend to this country, from the strongest motives of national œconomy, to exert their utmost endeavours to effect a removal of these taxes.

Political œconomy is not, however, the only ground upon which the reformation in commercial politics which I have

U u

recommended

recommended should be built. These taxes have been long distinguished in our statute book, on account of their Inequality; and their oppressive nature has rendered them completely odious among that part of the community particularly, which is bent down by their insupportable weight.

Such glaring deviations from the established rules of equitable taxation, and the broad basis of political rectitude, are eagerly recognized by those who are bowed down with the heavy pressure of these taxes. The consequences of a discovery of these defects, in *which private* interest, and a comfortable use of a necessary of life are so materially involved, are of a very dangerous nature. They tend too frequently to destroy sentiments of loyalty, weaken the sacred principles of morality, and furnish dangerous opportunities to the pens of licentious and disappointed individuals, of sowing, with too much success, the seeds of dissatisfaction and discontent in the minds of the vulgar.

To remove, as much as possible, every cause of partial oppression, and every obstacle which stands in the way, to the comfortable subsistence of the lower classes of society, would banish most effectually these discontents, and establish in their breasts such salutary sentiments as would attach them to their King and country, to our excellent Constitution, and to peace and good order in society. A species of Reform, which, I have already observed, should take the precedence in point of time, to every species of abstract and theoretical reformation.

The

The invasion, which the *worst* part of the political principles of the reformers in France, has made on the minds of the lower classes of the people of this country, is such, I am convinced, as would render, at this particular period, any abstract and theoretical reform, a dangerous experiment.

I must beg leave, Sir, to say, I feel the strongest conviction of the propriety of such a Reform; but I am equally anxious to assert, that, until that reformation can be accomplished, without involving, in the attempt, the destruction of our Government, it is incumbent upon every friend to the interest of his country, heartily to reprobate so rash and dangerous an undertaking.

As unanimity of sentiment, in these unruly times, is a circumstance "devoutly to be wished;" give me leave to add, that I apprehend a system of Reform might be chalked out more perfect in its principle, and more beneficial in its tendency, than has hitherto been proposed, in which the abilities of all parties might be united, consistently with the strictest sentiments of honour and integrity.

The political constitution, and the internal regulations, of a country, constitute the two grand objects of Reform.

Now, it is a fact, which, I believe, few will be bold enough to controvert, that the *internal regulations* in this country are very imperfect, when placed in a comparative light with our *excellent Constitution*.

If



If we would accomplish a consistent system of Reform, we should first secure the blessings which our Constitution tenders to us, with regard to the education of our youth, the religious and moral improvement of the community at large, a more perfect code of commercial laws, more effective endeavours to strengthen the hands of the manufacturer and farmer, and adopt every prudent measure to qualify the minds of the lower classes of people to enjoy such benefits as would be bestowed upon them by a complete and effectual system of theoretical reformation. When these truly benevolent purposes are effected, the propriety and expediency of theoretical reform, in its most perfect nature, is a duty which should be performed, with a willing obedience, by every wife and good man.

It is, Sir, by pursuing such a system of Reform only, that Great Britain can maintain, upon permanent principles, the superiority she holds, on the scale of political influence, in Europe, and reign the unrivalled Mistress of the World.

I have the honour to be,

SIR,

With every sentiment of respect,

Your very humble servant,

14 JY 60

THE AUTHOR.

## A P P E N D I X.

---

**T**HE following abstracts taken from Sir JOHN SINCLAIR'S Statistical account of Scotland, offer the most unequivocal and decided evidence in proof of the inequality, the oppression, and the extreme impolicy of the tax imposed on sea-borne coal for home consumption. Besides, they also point to the benefits which would follow a removal of the coal tax, *viz.* the great increase of the demand for coal—the relief of the poor inhabitants of the fifth part of Scotland, from the distresses arising from a want of fuel—the establishment of manufactures—and the extension of improvements in agriculture.

“ It was before mentioned, that there are neither towns nor villages in this parish, but that the inhabitants live in detached houses: manufactures, therefore, cannot well exist in this district. *The dearth of fuel*, is another obstacle: peats are bad, scarce, and consequently dear; and coals are either carted twenty-four miles land-carriage, or brought from England by water. These last would be moderately cheap, were it not for

a:

the

the high duties laid on them, which are fatal to the improvements in this as they are to many other parts of Scotland; nor can this part of the country ever greatly improve, until these duties be abolished." *Account of Holywood, county of Dumfries, by the Rev. Dr. Bryce Johnston, vol. i. page 22.*

"The principal disadvantage, under which this parish labours, is the scarcity of fuel. The common people burn turf or peat. The resident heritors, and the better sort of farmers, bring coal from Northumberland, partly in carts from a place called Etal, about twenty miles distant, and partly on horseback from Birdhope Craig. The latter species is abundant, and by far the most valuable; and it is a fortunate circumstance for the kingdom at large, that the best species of fuel should be found even in the interior parts of Northumberland in such considerable quantities. It could easily be conveyed to the sea by a canal; and that best nursery of British seamen which depends on the supplying the great market of London with coals, may be thus preserved, even though they should fail in the neighbourhood of the coast." *Account of Hounam, Roxburghshire, vol. i. page 51.*

"The inhabitants labour under disadvantages. Their situation might be meliorated. They have plenty of peat and turf for fuel; but coals are the distance of fifteen or sixteen miles by land, and when brought by sea, are subject to a duty of three and eight-pence per ton." *Account of Ballantrae, county of Ayr, vol. i. page 112.*

"As



"As this parish lies near the town of Dumfries, firing is very expensive: fuel is extremely dear. Coal is brought by land twenty-seven or twenty-eight miles; and the price of coal transported by sea, is as dear as what is brought by land. Peat too is at a great distance." *Account of Terregles, county of Dumfries, by the Rev. Theodore Keyden, vol. i. page 115.*

"The disadvantages, under which this parish labours, are the scarcity and dearth of fuel, and the length and badness of the roads over which it must be brought. The plough has almost totally removed the whins and other brush wood, which were formerly of material service to the poor. As there are few mosses in the parish, most of the peats must be brought from the distance of four or five miles, and even there, the proprietors will scarcely dispose of them at any price. Some people bring coals by land-carriage forty miles from Damellington in Ayr-shire. This county might be furnished with English coals, were it not for the duty preposterously imposed on those that are water-borne, and exacted by the revenue-officers with great rigour. Scarcely any grievance calls more loudly for redress. If a duty must be had from coals, it would certainly be more consistent with the wisdom of Parliament to lay it on at the pit, than to collect it solely from those whose local situation subjects them to the additional expence of freight and insurance." *Account of Crossmichael, county of Kirkcudbright, by the Rev. John Johnstone, vol. i. page 182.*

"Peat

“ Peat is the fuel commonly used ; they are sold at threepence the horse load at the mosses ; and when carried home to the consumer, they are generally double the sum. This kind of fuel is generally procured in the parish of Kirkinner. Coals are brought from Cumberland, and at nineteen shillings the ton. The scarcity of fuel is the greatest disadvantage under which the neighbourhood labours, and yet it is within four hours sailing from the English coal-mines. The tax upon that necessary article, when water-borne, is the cause of its high price, and here that tax is a real grievance. Its bad effects, and unfriendly influence on manufactures, are evident. A small duty raised at the pit, would affect every consumer equally, and be more productive. Our Legislators will surely embrace some fit opportunity of revising the coal and salt laws : and it is humbly hoped, that the honourable Member to whom this imperfect sketch of their unfriendly operation is addressed, will consider such a revision, as connected with the interest of commerce, government, and humanity.” *Account of Sorby, county of Wigton, by the Rev. Isaac Davidson, vol. i. p. 253.*

“ The principal grievance under which the people labour, is the partial and oppressive duty on coals, to which from their situation, they are subjected. Could this grievance be removed, either by freeing them from it altogether, or by laying a very general duty on coals at the pit, it would be a great relief to the people, and be a much more productive tax to government.” *Account of Rothsay, county of Bute, by the Rev. Archibald M'Lean, vol. i. page 306.*

“ Scarcity

" Scarcity of fuel is one of the greatest inconveniencies which Stranraer labours under. The chief fuel is peat and turf, brought from the distance of three or four miles ; often of a bad quality, and always priced. Many of the inhabitants burn coals in their rooms. These are brought from Ayr or Irvine by sea, and costs the purchaser about fourteen pence the herring barrel, including the price of loading from the shore. A family keeping only a regular fire in the kitchen, and another in a parlour, must expend six or seven pounds a-year on fire alone. Would Parliament take off the duty upon coals carried coastwise, the improvement of this town, and the neighbouring country, would advance with inconceivable rapidity. The late Earl of Stair made several unsuccessful attempts to find coals in the neighbourhood." *Account of Stranraer, county of Wigton, by the Rev. John Coulter, vol. i. p. 363.*

" The fuel used in this parish, is partly coals, and partly peats. The latter has of late years become very scarce ; and coals are much more commonly used ; which, owing to a partial and oppressive tax, costs very dear, and is a very great hindrance to improvement in this part of the country. It is certainly very unfair, and highly absurd, that this necessary article, which at any rate must be considerably higher in price to consumers in the North, from the expence of carriage, than it is to those on the other side of the Redhead, should also be loaded with a tax from which the Southern inhabitants are exempted. And it is to be hoped, the wisdom and justice of the Legislature



will soon provide a remedy, either by a total repeal, or by making the tax payable at the pit, which would thereby become general, and be much less partially felt." *Account of Gamry, county of Banff, by the Rev. Mr. Wilson, vol. i. page 477.*

"The article of fuel is very scarce and expensive, especially for several miles in the lower part of the parish, where there are no peats, and coals are brought twenty-four miles from Sanguhar, or from some harbour, perhaps two miles below Dumfries, at a dear rate, owing to the high duty that is upon that article when water-borne." Page 531, *Kirkpatrick, county of Dumfries, by the Rev. Gabriel Scot.*

"The principal disadvantage under which this parish and its neighbourhood labours, is the great distance from proper fuel. The lower classes are indifferently supplied with peat or turf from mosses in the vicinity; and the rest from coal from Dundee. The expence of carriage of coals, is nearly equal to the original price; but this disadvantage might in a great measure be removed by a navigable canal." *Account of Meikle, county of Perth, by Dr. James Playfair.*

"The greatest disadvantage this parish labours under, is the difficulty and expence of procuring fuel. In general peats are used. These are only got on the tops of the hills. The steepness of the hills renders the leading of them very troublesome. If coals could be got free of duty, very few peats would be made  
in

in the parish. The heritors and principal tacksmen burn coals chiefly. The duty on water-borne coals, is a great grievance to all Argyle-shire, and a great bar to improvement. There is lime-stone in this parish, but the price of coals render the lime so dear, that, as yet, it is little used in agriculture. The above grievance is felt the more, that in the neighbouring parishes, they get coals free of duty, being situated on the side of the Clyde, and within the limits of the Frith." *Account of Strachur and Stralochlan, county of Argyle, by the Rev. Charles Stewart, vol. iv. page 573.*

" The want of coal is truly distressing to the county in general, both in regard to agriculture and manufactures. About one hundred acres of moss are reserved for fuel. The expence of peat, including casting, carrying out, winning, and leading them home, may be about nine-pence *per* cart load. Such of the inhabitants as are in better circumstances, usually purchase, every season, some coals from Cumberland; for which they pay at the rate of one shilling and six-pence *per* single horse load, besides a journey going and coming of thirty-six miles, in addition to the great inconvenience and risk of crossing the Frith at low water. Some English coal is brought by water, which, with the duty, costs about nine shillings *per* ton; while in Cumberland, at the distance only of two miles, they have the same coal for about three shillings *per* ton. It has been long, and earnestly wished, that this heavy and fatal obstacle to the improvement of

of this, and of the neighbouring districts, could be removed."

*Account of Dornock, county of Dumfries, by the Rev. James Smaill, vol. ii. page 18.*

"A few families use a little coal, which is imported from England, at the price of fourpence halfpenny *per* Winchester bushel, or one penny *per* stone Avoirdupoise." *Account of New Abbey, county of Kirkcudbright, by the Rev. William Wright, vol. ii. page 138.*

"But the chief and general disadvantage of this parish is its distance from coal, and the great expence of land carriage in that, and all other commodities." *Account of Crailing, county of Roxburgh, by the Rev. David Brown, vol. ii. page 332.*

"The greatest disadvantage is the high price of coals, owing to the heavy duty which takes place here. This tax is much complained of, is evidently partial, impolitic and unreasonable. A small duty laid at the pit, would yield much more to the Government than the present one; and the burden being laid equally upon all, would be much more equally borne, and could scarcely be objected to, on any just and reasonable grounds." *Account of Craig, county of Angus, by the Rev. James Paton, vol. ii. page 503.*

"The principal disadvantage of the Southern parts of the parish, is the scarcity of fuel. The fuel commonly made use of



is peat, which is very expensive, especially in the south parts of the parish, which lie at a great distance from mosses. Some people of late, have begun to use coals, both Scots and English, which would be by far the cheaper fuel, were it not burdened by a most unreasonable tax. They cost at Newburgh, from four shillings to four and sixpence *per* boll; besides carriage by land, for the most part four or five computed miles." *Account of Ellon, county of Aberdeen, by the Rev. James Miln, vol. iii. page 101.*

"Amidst the many advantages which the people here enjoy, the want of fuel is a great inconvenience. They generally use peats, of which they are plenty in different mosses; but they are dug at a considerable expence, and will be exhausted. Some transport coals from Dundee, the nearest sea-port town, which is twelve miles distant from Glamis." *Account of Glamis, county of Angus, by the Rev. James Lyon, vol. iii. page 125.*

"The inhabitants of that part of the parish which is situated on Lochfine side, labour under a very great disadvantage with regard to fuel. The peats here are scarce, and at such a distance on the top of high, steep, and rugged mountains, that they are carried to the houses at a very great expence. At the same time, the great distance from the Low country, and the very crossness of the navigation, renders the freight of coal very high; but, as if their natural disadvantages were not sufficiently distressing, the coals are subject to a very high duty. Whatever may have been the original cause of this tax, it is astonishing,

that the Legislature of a free and enlightened nation, should have so long continued a duty so oppressive and partial, and which so directly counteracts any attempt that can be made to improve those remote parts of the kingdom." *Account of Lochgoilhead and Kilmorick, county of Argyle, by the Rev. Dugald M'Dougald, vol. iii. page 190.*

"The fuel in general used among the lower ranks of the people, for a long time past, was turf brought from Monthrithmont muir; but that muir was, some years ago, divided among the gentlemen of property in the neighbourhood, and no turf was allowed afterwards to be carried out of it. In consequence of which, fuel is a scarce commodity here; and that now used by the lower ranks, is the branches of firs, which are pruned from the woods, or such briars or whins as the uncultivated grounds afford. Coals are also brought from Arbroath, about eight miles distance, where they are bought for six shillings, or six shillings and sixpence *per* boll, (72 stone); free of any duty to Government; so that they are one shilling and sixpence cheaper than at Montrose, where the duty is levied; no peats can be got within twelve or fourteen miles." *Account of Fernell, county of Angus, by the Rev. David Fergusson, vol. iii. page 229.*

"The chief disadvantage of this parish is the want of fuel. Peat moss is become scarce. This would really be an advantage, if the absurd and oppressive tax on coal, were repealed; which puts

puts it out of the power of the poor people to purchase coals." *Account of Fintray, county of Aberdeen, by Dr. Samuel Copland, vol. iii. page 238.*

" All the coal used here is brought from Northumberland, about twenty miles ; or from Mid-Lothian, at a still greater distance. A cart load of twelve or fourteen hundred weight, costs ten shillings, and often more." *Account of Makerston, county of Roxburgh, by the Rev. James Richardson, vol. iii. page 263.*

" Till within these two or three years, the principal fuel of the common people was turf, but, as they are now prohibited from paring the ground, they use coal ; which are brought from Fife to Perth, where they are sold for about three or four shillings the boll, (forty stone to the boll), and the people find them cheaper, and more comfortable than turf. There is no peat moss in the parish." *Account of Monedie, county of Perth, by the Rev. George Frazer, vol. iii. page 274.*

" The fuel commonly used is coal, brought from the Frith of Forth, and sold at the harbour of Aberbrothock, at six shillings and sixpence the cart load, being seventy-two stone. But on all that pass the Redhead northward, there is a tax of eighteen shillings one halfpenny *per* boll. There are indeed still some whins and broom in the country ; but the supply from these, is become, by the improvements in agriculture, exceedingly scarce." *Account of Inverkeilor, county of Forfar, by the Rev. John Carnegie, vol. iii. page 282.*

" There



"There are no manufacture in the parish. Lime and coal are brought from the English side, and are exceedingly dear. The procuring fuel is one of the greatest hardships that the parish lies under. Coals are carried near twenty miles, and any peats that are used, are driven about seven miles. The poorer people, therefore, have but a very scanty supply of fuel." *Account of the United parishes of Stitchel and Hume, county of Roxburgh and Berwick, by the Rev. Andrew Scott, vol. iii. page 293.*

"The fuel used here is peat, coal is distant thirty miles." *Account of Etterick, county of Selkirk, by the Rev. Robert Russell, vol. iii. page 297.*

"There is no particular inconvenience which the inhabitants of this parish labour under, from its local situation, but difficulty of procuring fuel. There is no peat that can pay the labour of manufacturing; and as to the turf it affords, though generally used, it is of a very inferior quality. There is no good coal nearer than Lothian, which is eighteen English miles distant." *Account of Stobo, county of Tweeddale, by the Rev. Alexander Kier, vol. iii. page 331.*

"The common fuel is peats, which are got in abundance on the hills. But it sometimes happens, that after all the expence and trouble of casting and fitting them up, the season may be so wet, as to put it out of the power of the tenants to get them home: the better sort of farmers, who live near Lochlong, make  
use

use of coals, which cost about five shillings and sixpence the Glasgow cart, including freight, &c. It is believed, upon the whole, every thing being considered, that they are cheaper than peats." *Account of Arrochar, county of Dumbarton, by the Rev. John Gillespie, vol. iii. page 435.*

"The condition of the people would be benefited, could the price of fuel be rendered cheaper. Perhaps, there are no means of doing this, but by making the communication easier to the coal, which is the fuel they must now chiefly trust to. In consequence of the act of Parliament lately obtained for erecting tolls upon the roads within the county of Perth, it is proposed to make a toll road to Blairingone. If this proposal should be carried into execution, it will no doubt render the communication easier; and it is to be hoped, also make the necessary article of coal cheaper. Coal is brought from Blairingone and Dollar, about twelve miles distant, and it is sold here at one penny one farthing a stone, Tron weight—at the coal-hill, twelve stone costs four-pence." *Account of Auchterarder, county of Perth, by the Rev. Andrew Duncan, vol. iv. page 44.*

"A disadvantage much felt in this parish, is the scarcity of fuel. The common tenants and cottagers depend chiefly on turf; the peat mosses being almost exhausted. The proprietors, and better sort of tenants, bring coal from Sunderland or Newcastle, but the high price, owing to the duty on this article, puts them beyond the reach of the poor." *Account of Kirkhill, county of Inverness, by the Rev. Alex. Fraser, vol. iv. page 122.*

d.

"But



" But perhaps the greatest barrier against household industry and manufacture among us, is the scarcity of fuel in many parts of the country. A human being, pinched with cold, when confined within doors, is always an inactive being. The day light during winter, is spent by many of the women and children in gathering *elding*, as they call it; that is, sticks, furze or broom, for fuel; and the evening in warming their shivering limbs before the scanty fire it produces. Could our Legislators be conducted through the parish in the winter months; could the Lords and Commons, during the Christmas recess, visit the cottages of the poor through these parts of the united kingdoms, where nature hath refused coal, and *their* laws have more than doubled the price of it, this would be Shakespeare's " wholesome physick," and would, more than any thing else, quicken their invention to find ways and means, of supplying the place of the worst of laws." *Account of Kirkcubright, county of Wigton, by Mr. John Graham, vol. iv. page 146.*

" Mosses are mostly exhausted, which renders fuel expensive. Coals from Dundee and Perth, are the principal fuel made use of by them, which takes up much time, as the carriage is both long and expensive." *Account of Rattray, county of Perth, by the Rev. James Smith, vol. iv. page 150.*

" The coal with which the lime is burnt, is imported at Montrose from the Frith of Forth; the usual price of that necessary article, is no less than eight shillings and sixpence the boll, or seventy-



seventy-two stone, for Scots coal, and one shilling and sixpence the barrel for English coal. This parish producing scarcely any peat, the fuel chiefly used is turf and broom." *Account of Strickathrow, county of Forfar, by the Rev. Robert Hannab, vol. iv. page 212.*

" Inverary is the capital of Argyleshire, and near it is one of the seats of the noble family of Argyle. It is pleasantly situated on the side of Lochfyne, in the Presbytery of Inverary, and Provincial Synod of Argyle. A considerable part of the Highlands in the parish may be called good pasture, particularly Benbuie, where there is at present, one of the best and largest sheep stocks in the Highlands, but the greater proportion of the hills may be called barren. The whole of Glenshira, and several fields near the Castle of Inverary, are of a deep, rich soil, and is excellent arable land; yet a very considerable part is shallow, and not naturally fertile: though that part which lies within the Duke of Argyle's domain, has been considerably meliorated by cultivation, and particularly by the vast quantities of lime annually laid upon it; a species of manure well adapted to most lands in this country, but from the use of which, all, excepting the rich and the affluent, are almost totally precluded, by the dearth of coals, and the scarcity of fuel necessary to burn it. The inhabitants are satisfied, if they can make as many peats as will serve their domestic uses; and it is a well known fact, that in the year 1790, many were reduced to great extremity for want of fuel. The heavy duty laid on coals carried coastways, appears to be as unreasonable as it is impolitic, and is universally complained

complained of as an intolerable burden; and with respect to the whole of Argyleshire, so unproductive, that it is not equal to the expence of the officers employed in collecting it. Until this tax is removed, an inseparable bar lies in the way of every improvement in agriculture, and of every establishment in manufacture. Coals at Inverary, are seldom bought under sixteen shillings *per* ton, and are often as high as eighteen shillings." *Account of Inverary, county of Argyle, by the Rev. Paul Frazer, vol. v. page 288.*

"The fuel is chiefly turf from the hills, and peats from the low mosses. Coals from Montrose, cost from eight shillings and sixpence, to nineteen shillings *per* boll, (seventy stone Dutch weight), besides carriage. The price of this necessary article is very high, which is hurtful to manufactures, and justly complained of by all ranks." *Account of Fettercairn, county of Kincardine, by the Rev. Robert Foote, vol. v. page 332.*

"Hitherto the inhabitants have been well supplied with peats; but as the mosses in several places upon the low ground, are nearly worn out, their fuel will be obtained with greater difficulty and labour, in a few years hence; in regard to the hills, although in many places covered with inexhaustible moss, are at present inaccessible, and it would require very considerable sums of money to make even tolerable roads." *Account of Lochlee, county of Angus, by the Rev. John Pirie, vol. v. page 365.*

"One great disadvantage, under which this parish labours, is the want of fuel. A leat of peats, measuring twenty-four feet in length,



length, twelve feet in breadth at the bottom, and three at top, and twelve feet in height, will cost the consumer in town, upwards of five pounds. Coals are proportionably dear. This is in a great degree owing to the coal tax. Were that tax diminished, or commuted, or altogether taken off, it would be a great relief to the people. The extension of manufactures would be much encouraged. The farmers, instead of spending the summer, as at present, in preparing and bringing home peats, would have leisure to attend to manure for their land; and the almost exhausted mosses in the low country, would be easily turned into grass or arable land." *Account of Frasersburgh, county of Aberdeen, by the Rev. Alexander Simpson, vol. vi. page 8.*

"Peat is the fuel made use of in this parish. It is much to be regretted, however, that much time and labour are lost in providing this necessary of life. Genteel families begin to use coal in their rooms, a practice which would probably prevail, if the impolitic duty on coal was abolished." *Account of Monwbitter, county of Aberdeen, by the Rev. Alexander Johnston, vol. vi. page 135.*

"The only fuel used here is coals, either Scots or English. The former costs eight shillings and sixpence *per* boll, of seventy stones Amsterdam; and the latter, three shillings *per* boll, of twenty-four stones. Twenty years ago, the farmers brought peat and turf from the hill mosses, at twelve miles distance, and were thus employed during the whole summer. It is no wonder, that rents were then low; but as that season is now employed in the cultivation



cultivation of their lands, they find themselves reduced to the necessity of burning coal fires; and few of them regret the charge. They, however, complain of the heavy duty on coals as a hinderance to agriculture, and a grievous burden on manufactures, and poor people of all denominations." *Account of Kinneff, county of Kincardine, by the Rev. Mr. Stewart, vol. vi. p. 207.*

"There is no peat in this parish, except the lands of Carse, so that the inhabitants are but very poorly provided with fuel. They are supplied with peat and heather from the muirs, and a sort of green sods, called plends, which they cut in the exhausted mosses. Some bring black peat from a great distance for drying their grain. Were the coal duty removed, it would be a great mean of redressing this grievance." *Account of Leochel, county of Aberdeen, by the Rev. George Forbes, vol. vi. page 218.*

"The duty on Scots and English coal paid in Scotland, amount to upwards of L. 10,000 a-year; of this sum, the districts belonging to the Custom-house of Aberdeen and Montrose, pay the principal part. In the year 1788, Montrose paid L. 2285, and Aberdeen L. 4735. The heavy duty imposed on Scots coal carried coastways by sea, begins at the Redhead, between this and Arbroath. Montrose is of consequence the first town to the northward of the Frith of Forth where it is paid. It is a duty undoubtedly, impolitic, partial, and oppressive. It is impolitic, as it discourages population and industry in the north of Scotland. It is partial and oppressive, as the richest and most populous

ious parts of Scotland pay no part of it, and the most remote and poor parts of the kingdom pay the whole. A grievance of this kind merits the attention of Parliament, and ought to be redressed, by abolishing the tax altogether, or substituting an equivalent in its stead, on some other article, to be levied throughout all Scotland. Such a tax would be the merest trifle to the kingdom at large, could be grudged by none, who had any regard to substantial justice; and would deliver this part of the country from a grievous burden; without the removal of which, neither its commerce nor its agriculture can prosper."

*Account of Montrose, county of Angus, by the Rev. Alexander Molleson,*  
vol. v. page 40.

"There is abundance of lime-stone in this parish, but very little is burnt into lime, on account of the dearness of fuel."

*Account of Moulin, county of Perth, by the Rev. Alexander Stewart,*  
vol. v. page 53.

"Peats are almost the only article of fuel used here. Some small quantities of Scots and English coals are used by the more opulent inhabitants. But the expence of the freights, and the exorbitant duty which has very unreasonably been laid upon Scots coals, exported beyond the Redhead of Angus, render this article of fuel by much too dear for general use through the Shetland Isles. Even peats cost no little labour and expence; for although all the hills appear to have been originally covered over, in a great measure, with peat earth; yet, upon the whole  
east



east side of the Island, except only on the south-east corner of Muness, this natural fund of fuel has been, by degrees, entirely exhausted. The hills of Vallafeld and Saxaforth are, at present, the principal resources. But many of the inhabitants are at a very inconvenient distance from these. Some find it more commodious to import their peats from the neighbouring Island of Yell. Others, especially the gentry, resident about Balta-Sound, are obliged to employ from ten to twenty horses for the space of six weeks, every year, to carry home their annual provision of peats." *Account of the Island of Uist, in Shetland, drawn up from the communications of Thomas Muat, Esq; of Garth, and the Rev. James Barclay, vol. v. page 194.*

"This parish is very ill supplied with fuel. Those whose circumstances can afford it, make use of coal; but the bulk of the inhabitants have no other fuel, but what the surface of the muir furnishes them with, or what they can procure from mosses of a light unsubstantial quality, at the distance of two or three miles, and at a great expence of time and labour. Such as are engaged in the business of distilling, use partly coal, but chiefly peats, got from other parishes, on each side of the Frith, and at high prices." *Account of the United parishes of Urquhart and Loggy Wester, county of Ross, by the Rev. Charles Calder, vol. v. page 213.*

"This parish labours under considerable disadvantage, from the scarcity of peats and other fuel. The privilege of the scanty mosses in the parish, is restricted to a few families living on the properties



properties to which they belong, and the far greater part of the inhabitants are left to make the best shift they can for this necessary article of life, and put to a great expence of time and money in purchasing, and getting it carried home; a circumstance hurtful to the farmer, by taking off the work of his farm, and which renders the condition of the poorer sort very uncomfortable during the winter and spring seasons, and proves in general a check to industry. They begin now to use coals from Newcastle, and find this the easiest way of supplying themselves; and, for some time past, a cargo from that place, of five or six hundred barrels, is annually delivered in the harbour of Port-Maholmock, at one shilling and elevenpence, or two shillings each. They could be had much easier, but for the high duty laid on coals." *Account of Tarbat, Synod of Ross, by the Rev. Mr. Balfour*, vol. vi. page 429.

"In the year 1754, a ship loaded with coals came to Lossiemouth. The demand was then so small, that the importer could not dispose of one hundred barrels. Now, the demand is so great, that upwards of twenty ships arrive with English coals, and six with Scots, and it is daily increasing. It is particularly unkind in Government, not to say oppressive, that those who are necessarily subjected to a high freight and an inland carriage, should pay an exorbitant duty on that accommodation of life, from which those at the port mouth are exempted. It is an odious discrimination of the subjects of the same kingdom, and in its effects, it is equally hostile to the agriculture and the manufactures.

manufactures of the country." *Account of Elgin, county of Moray, by the Rev. John Grant*, vol. v. page 19.

"One of the chief disadvantages, (of Glenfhiel) is the scarcity of fuel. There are, indeed, inexhaustible funds of moss, but so distant, either on the summits, or behind the mountains, and so inaccessible, by reason of the steepness or ruggedness of the mountains, that the most industrious have a difficulty in being supplied in the driest seasons. The coal laws, as they presently stand, are the subject of universal complaint on the west coast of Scotland; but in no place is their operation more bitterly felt than in Kintail." *Account of Glenfhiel, county of Ross, by the Rev. Mr. McGrae*, vol. vii. page 130.

"This parish labours under a great disadvantage in regard to fuel, having none but coal, and that at the distance of sixteen miles." *Account of Broughton, county of Tweeddale, by the Rev. Mr. Gray*, vol. vii. page 158.

"The coal, with which it (lime) is burnt, is brought from England, which is the reason of the high price. This coal, when carried by water, is liable to a high duty. There is no coal on the whole coast of Galloway, Nithsdale, or Annandale; they are mostly supplied with that article from Cumberland, on the other side of the Solway Frith. It is to be regretted, that the people who live at a great distance should, after shipping and unloading, paying freight, and carrying many

many miles by land, after all be obliged to pay a heavy duty, while the people who live at the coal-pit pay nothing, and at the same time all living under the same King, government, and laws. It is asserted, by those who know, that a farthing on the cart load, at the coal-pit, which would be little felt, and easier collected, would bring more money to Government than all this duty." *Account of Lochmaben, county of Dumfries, by the Rev. Mr. A. Jeffray, vol. vii. page 242.*

" Most of the estates have mosses on the adjacent hills, yet, the proprietors, in general, use coals along with peats in their own houses. Except on one estate, the mosses are at such a distance, that only two draughts can be got home in a summer day. The roads are steep. No part of the farmer's work exhausts his horses so much as the leading of peats, and that at the time his horses ought to be at grass.—Were that impolitic and oppressive duty at the Redhead taken off, it were cheaper for the poorest tenant in this parish to burn coals, than to wear out his horses leading peats.—The poorest cottagers must, therefore, satisfy themselves with sandy clods picked from the adjacent moors with the breast spade." *Account of Urray, county of Ross, by the Rev. Mr. John Downie, vol. vii. p. 250.*

" ——— and they have peats for the casting, winning, and leading, yet they consume a great deal of time, which might, and would, be employed to much better purpose, in the management of their farms, were coals to be got at a moderate distance.



distance. Several of the farmers are so convinced of this, that they have of late brought coals from thirty miles distance ——."

*Account of Mousewald, county of Dumfries, by the Rev. Mr. Dickson, vol. vii. page 301.*

"Peats are the only fuel used in this parish; the casting and preparing of which, during the summer, consumes much of the time which the people ought to dedicate to the improvement of their farms. From this labour they would be in a great measure relieved, if coal was either found in this county, or allowed to be imported, free of duty, from the opposite shore of Solway Frith." *Account of Cummertrees, Dumfries-shire, ——, vol. vii. page 311.*

"The greatest inconveniency is scarcity of fuel. There are neither peat nor turf in the parish—They are obliged to fetch their fuel from other parishes, at a considerable distance, and this takes up their time for a great part of the summer, when they ought to be more profitably employed. Coal are brought from Aberdeen by the people of the town. A boll (36 stone Amsterdam weight) cost four shillings and sixpence at the ship, and two shillings and sixpence for carriage to Inverury. *Account of Inverury, county of Aberdeen, by the Rev. Mr. Davidson, vol. vii. page 334.*

"—— Lime. It is of late years much employed, and a great proportion of that burnt with English coals; which, considering

ing the high price of that article, and *unequal tax* on it when brought near this district, and eighteen miles of land-carriage, is no bad proof of the spirit and industry of the people."

*Account of Banchoory Ternan, Kincardine-Shire, by the Rev. F. Downey,* vol. vii. page 371.

"The fuel, which is peat, is scarce, and of a bad quality. Lime-stone is not easily procured; and though it were, they could not for the above reason, avail themselves of the advantage to any extent. To meliorate their condition in all these respects; to promote, at the same time, the property and happiness of the Highlands in general, and to raise its inhabitants to that degree of political importance, which their local advantage might enable them to attain, two things are necessary, an exemption from the coal duty, and a canal at Crinan, to open an expeditious and safe communication with the more improved and opulent parts of the kingdom. To accomplish either of these objects, is no doubt a matter of considerable difficulty, but from the liberal policy of the enlightened age, and from the spirit of patriotism which is already so forward to devise and execute plans of public utility, it is reasonable to hope, that neither of them may prove impracticable, if the public attention is once engaged by their importance. To extend the coal tax to a country circumstanced as the Highlands is, may be considered as a measure, at once grievous and injudicious. In many places, there are few or no peats; in others they are at a very inconvenient distance from them; and in all, it requires so fe-



rious a process to secure any quantity, that the people, idle as they in general are, seldom provide enough for the season; and the leakiness of the climate often destroys all. This was in a remarkable manner the case in 1788, when the poor were obliged, in the middle of winter, to come from many of the Islands to the muirland, and carry heather from the tops of the mountains. Thus circumstanced, they are compelled, though at a vast expence, to get coal from the low country; and more would provide in the same way, were they able to bear the accumulated expence of freight, duty, and Custom-house fees. Indeed, the heavy freight would render coal a dear article in the Highlands, independent of duty and Custom-house dues; but when they are superadded to the extraordinary expence they must incur from their particular situation, it is a great grievance, especially when an insignificant duty, laid on at the pit, would be more productive, and less felt, and when many methods of commutation might be devised. But it appears not less injudicious than grievous. Since the separation of the American colonies, the attention of the nation has been very wisely directed towards the improvement of the natural resources of the country. The unimproved state of the Highlands has, in this view, excited a degree of public spirit that does honour to the heart and understanding of many noble and respectable individuals. Liberal subscriptions have been made, and villages are now a-building, for the purpose of introducing arts, manufactures, and industry, into that depressed and neglected corner of the kingdom. But this patriotic design, will in a great measure, be frustrated,



trated, by the scarcity of fuel, or the labour that must be bestowed upon it. The progress of improvement will be checked, for want of proper materials to burn lime; and manufactures, under this particular disadvantage, can never flourish; for it is well known, that meal, at a moderate price, and *fuel* easily procured, are two things necessary for their improvement in this country. A canal across the neck of land, between Crinan and Loch-Gilphead, would greatly improve the above advantage, by rendering the provision of *fuel* more certain, and less expensive. And it would be injurious to suppose that Government, who are appointed for the security and happiness of the people, and whose ends are ultimately served by the encouragement of arts and improvements in every quarter of the kingdom, would refuse to mitigate the salt and coal grievances." *Account of Craignish, Argyle-shire, by the Rev. Lach. M'Lachlan, vol. vii. page 446.*

" There are no mosses in these Islands from which to cut peats, so that the inhabitants are obliged to go over to the Island of Islay, and cut them there, which occasion them great trouble and expence. Those few who can afford it, partly use *coals* from Newcastle, which, by reason of the duty are dear; and therefore, they justly consider the *duty* as a great hardship, since it subjects the poor inhabitants in the extremity of the empire to the same expence in this, as the rich inhabitants in the south, and to pay to Government, while those of the rich counties of Lothian and Fife, are exempted." *Account of Crofs and Burness, &c. county of Orkney, by the Rev. Mr. Clouston, vol. vii. p. 475.*

" The

"The fuel that is most commonly made use of is peat and turf, which are procured from mosses at two and three miles distance. Every cart load of peats, and the carts are very small, costs ninepence, and the horse load a penny; and to furnish this article to an ordinary family, whose income may be above *L. 50 per annum*, it will require fully *L. 5* Sterling. As this necessary of life, as well as almost every other, has decreased very much of late, some people have begun to use coal, carried from the Clyde, from the Forth, and from Tyne; and though there be imposed upon it a pretty high *duty*, the most absurd and impolitic the Legislature ever thought of, they find it to be cheaper as well as better firing." *Account of Kirkwall and St. Ola, county of Orkney, by the Rev. Mr. Barry, vol. vii. page 555.*

**FINIS.**

14 JUL 60

